

AGENDA
March 24, 2026

1. Please silence all cell phones
2. Pledge Allegiance and Prayer
3. Roll Call
4. Inform public of the posting of the open meeting laws
5. The meeting notice was published in the Columbus Telegram on March 17th and the Humphrey Democrat on March 18th, 2026
6. Approval of agenda as written
7. Approve the minutes of
8. **Discussion and possible action on the following:**
9. County Treasurer
 - 9.a. Motion to Open the Hearing
 - 9.b. Motion to close the hearing
 - 9.c. Requesting approval of the following Motor Vehicle Exemptions as presented by the County Treasurer: Boy Scout Troop #276
10. County Assessor
 - 10.a. Requesting approval of Tax List Correction(s) #15031-15059 on Real Estate and/or Personal Property
 - 10.b. To Open the Hearing on Permissive Exemptions
 - 10.c. To Close the Hearing on Permissive Exemptions
 - 10.d. Consideration of 2026 Permissive Exemptions as presented by the County Assessor
11. Motion to adjourn to April 21st, 2026
12. Please silence all cell phones
13. Roll call
14. Inform public of the posting of the open meeting laws
15. The meeting notice was published in the Columbus Telegram on March 17th and the Humphrey Democrat on March 18th, 2026
16. Approve the agenda as written
17. Approve the minutes for March 10th as written
18. **Discussion and possible action on the following:**
19. Public Hearing for a Class C Liquor License for Loose Dirt LLC, US 30 Speedway, 23504 Highway 30, Columbus NE,
 - 19.a. Open the Hearing
 - 19.b. Close the Hearing
 - 19.c. Consideration of a Class C Liquor License for Loose Dirt LLC, US 30 Speedway, 23504 Highway 30, Columbus NE,

20. Theresa Grape — Consideration of CVB Promotion Fund Request
 - 20.a. ITI Digital Subscription Renewal — Consideration to rescind approval for Promotion funds of \$14,300.00
 - 20.b. Consideration of approval for Yodel Calendar/Visit Widget Business Listing Module Purchases (Replacement bid for ITI Digital)
21. Platte County Juvenile Diversion — Carrie Hastreiter
 - 21.a. Consideration of approval for two credit cards for the program.
22. Kassy Grant - Victims Assistance
 - 22.a. Consideration of Recognizing April 2026 as Child Abuse Prevention Month and allow pinwheels and signs to be displayed on the Courthouse lawn throughout the month of April.
23. Mark Borchers - Weed Superintendent
 - 23.a. Consideration of Review of 2026 Department of Ag Reports and Requirements
24. Consideration of Northern Hills Second Subdivision
25. Highway Department
 - 25.a. Consideration of providing 30-day notice to Townships that the current Interlocal agreements from 2012 will be terminated June 30th, 2026
 - 25.b. Consideration of Utility Permits
 - 25.b.1. Viaero Fiber ML 817
 - 25.b.2. Judd Went JM 2120
 - 25.c. Consideration to Declare Unit #2102 Ford F250 Rex Mixer and #2007 Distributor Truck Surplus
 - 25.d. Road Report
26. Columbus Township - Consideration of request that 14th Street from 48th Ave west to red gate (end of drive) be turned into a private drive.
 - 26.a. Consideration of approval of the Highway Superintendent to make a study of the public road.
27. Caleb Johnson - J13 Enterprises LLC
28. Committee Reports
29. Motion to accept, file and credit the proper accounts in correspondence: Monthly Fee Reports, cancel General Fund check no. 3388 in the amount of \$243.95 to Credit Management — garnishment satisfied, Platte County Treasurer - Certification Return of Sale Proceedings to Platte County Clerk for Public Tax Sale Held Starting the First Monday in March 2026, Certificate of Liability Insurance for Bierman Contracting, Inc., Charter Communications - Channel Change Notices, Treasurer Receipts \$463,987.69
30. Motion to approve claims

31. Public Comments

32. Motion to Adjourn to April 7th, 2026

The agenda for the meeting subject to change, is kept continuously current and is available for public inspection at the office of the County Clerk in the Platte County Courthouse, Columbus, Nebraska.

Application for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations

• Read instructions on reverse side.

Name of Organization Boy Scout Troop 276		Tax Year 2026	Value of Motor Vehicles 6000
Name of Owner of Property Boy Scout Troop 276		County Name Platte	State Where Incorporated Nebraska
Street or Other Mailing Address 2720 28th St		Contact Name Roger Wemhoff	Phone Number 402-942-4008
City Columbus	State NE	Zip Code 68601	Email Address wemhoffrj@yahoo.com
Type of Ownership: <input type="checkbox"/> Agricultural and Horticultural Society <input checked="" type="checkbox"/> Educational Organization <input type="checkbox"/> Religious Organization <input type="checkbox"/> Charitable Organization <input type="checkbox"/> Cemetery Organization			

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Sandy Follette	Scoutmaster	664 3rd Ave Columbus NE 68601
Aaron Howland	Asst. Scoutmaster	8471 36th Ave Columbus NE 68601
Peace Lutheran Church	Partner	2720 28th St Columbus NE 68601

Description of the Motor Vehicles
• Attach an additional sheet, if necessary.

Motor Vehicle Make	Model Year	Body Type	Vehicle ID Number	Registration Date or Date of Acquisition, if Newly Purchased
ASVE	2002	2 wheel trailer	NET1134701	4/2025
North American	2007	CLO71403ET2201	5SMCL142571023685	4/2025
ASVE	1980	2 wheel canoe	NET1134700	4/2025

Motor Vehicle described above is used in the following exempt category (please mark the applicable boxes):

Agricultural and Horticultural Society
 Educational
 Religious
 Charitable
 Cemetery

Nursing Facility
 Skilled Nursing Facility
 Assisted-Living Facility

What percentage of occupied beds have been provided to medicaid beneficiaries over the most recent three-year period? _____%

Are the motor vehicles used exclusively as indicated? (see instructions)

YES NO

If No, give percentage of exempt use: _____%

Give a detailed description of the use of the motor vehicle:

3 trailers used by Boy Scouts

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here **Authorized Signature**
Asst. Scoutmaster/Treasurer **Title**
3-4-26 **Date**

For County Treasurer Recommendation

Approval Denial

Comments: _____

Signature of County Treasurer _____ Date _____

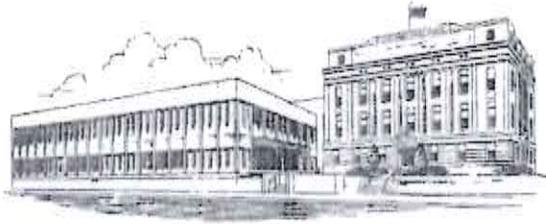
For County Board of Equalization Use Only

Approved Denied

If the County Board's determination is different from the County Treasurer's recommendation, an explanation is required.

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

Signature of County Board Member _____ Date _____



KARI URKOSKI
PLATTE COUNTY ASSESSOR
2610 14th STREET- COLUMBUS NE 68601
PHONE (402) 563-4902 - FAX (402) 562-6965

March 18, 2026

Platte County Board of Equalization
Kim Kwapnioski
2610 14 ST
Columbus, NE 68601

Dear Chairperson, Kwapnioski:

I would like your approval of tax corrections #15031 through tax correction #15059 on Real Estate and/or Personal Property.

Sincerely,

Kari Urkoski
Platte County Assessor

Personal & Real Estate Tax Corrections

<u>Number</u>	<u>Year</u>	<u>Type</u>	<u>Name</u>	<u>Reason</u>	<u>Add/Deduct</u>	<u>Amount</u>
15031	2025	Personal	Touch N Tan Columbus	Acceleration-Business sold 2/27/2026	Add	\$ 611.08
15032	2025	Personal	Kurt Muhle Construction	Late filing-25% penalty	Add	\$ 183.66
15033	2025	Real	Dean & Shirley Wessel	Clerical Error-Land Value Changed in Error	Ded	\$ 130.36
15034	2025	Real	Luz Fernandez	Clerical Error-Land Value Changed in Error	Ded	\$ 130.36
15035	2025	Real	Matthew Naslund	Clerical Error-Land Value Changed in Error	Ded	\$ 130.34
15036	2022	Real	Kenneth & Diane Swanson	Per Dept of Rev-Changed homestead from 90% to 80%	Add	\$ 216.12
15037	2022	Real	Randy Christiansen	Per Dept of Rev-Changed homestead from 90% to 70%	Add	\$ 724.14
15038	2022	Real	Louise Bridges	Per Dept of Rev-Changed homestead from 90% to 80%	Add	\$ 284.76
15039	2022	Real	Anton Grohmann	Per Dept of Rev-Changed homestead from 100% to 80%	Add	\$ 142.50
15040	2022	Real	Pamela Bosch	Per Dept of Rev-Changed homestead from 100% to 70%	Add	\$ 618.58
15041	2022	Real	Thomas & Rita Soulliere	Per Dept of Rev-Changed homestead from 50% to 30%	Add	\$ 329.66
15042	2022	Real	Margo Zywiec	Per Dept of Rev-Changed homestead from 100% to 60%	Add	\$ 723.12
15043	2022	Real	Betty Peterson Trust	Per Dept of Rev-Changed homestead from 90% to 0%	Add	\$ 2,682.78
15044	2022	Real	Mary Ellen Watchorn	Per Dept of Rev-Changed homestead from 100% to 90%	Add	\$ 98.98
15045	2022	Real	Clarence Muhle	Per Dept of Rev-Changed homestead from 100% to 10%	Add	\$ 1,410.20
15046	2022	Real	Marilyn Brock	Per Dept of Rev-Changed homestead from 80% to 60%	Add	\$ 192.24
15047	2022	Real	Colleen William Trust	Per Dept of Rev-Changed homestead from 50% to 30%	Add	\$ 724.14
15048	2022	Real	Edgar & Donna Overturf	Per Dept of Rev-Changed homestead from 90% to 80%	Add	\$ 362.12
15049	2022	Real	Jerry & Connie Simmerman	Per Dept of Rev-Changed homestead from 80% to 0%	Add	\$ 2,252.36
15050	2022	Real	Eidon & Lois Kapels	Per Dept of Rev-Changed homestead from 100% to 40%	Add	\$ 2,172.34
15051	2022	Real	Dale & Linda Luce	Per Dept of Rev-Changed homestead from 100% to 50%	Add	\$ 1,059.58
15052	2022	Real	Thomas & Donna Anderson	Per Dept of Rev-Changed homestead from 60% to 40%	Add	\$ 207.06
15053	2022	Real	Mickey & Peggy Andreasen	Per Dept of Rev-Changed homestead from 100% to 0%	Add	\$ 1,753.10
15054	2022	Real	Fredrick & Sharon Holtman	Per Dept of Rev-Changed homestead from 100% to 90%	Add	\$ 138.48
15055	2022	Real	Richard & Mary Lou Kunneman	Per Dept of Rev-Changed homestead from 30% to 10%	Add	\$ 692.12
15056	2022	Real	Allan & Vickie Bryant	Per Dept of Rev-Changed homestead from 40% to 0%	Add	\$ 1,094.18
15057	2022	Real	David & Mary Chohon	Per Dept of Rev-Changed homestead from 70% to 50%	Add	\$ 280.26
15058	2023	Real	David & Mary Chohon	Per Dept of Rev-Changed homestead from 90% to 60%	Add	\$ 399.16
15059	2023	Real	Betty Peterson Trust	Per Dept of Rev-Changed homestead from 70% to 0%	Add	\$ 2,430.00

Tax List Correction

PLATTE County, Nebraska

Property ID: 005035016 - PP

Date: 03-18-2026

No: 15031

Name and Address:

TOUCH N TAN COLUMBUS
%ABBIGAIL SHEFCYK
2460 1 AVE STE 106 1571 45 Ave.

Description of Property:
BUSINESS SOLD FEB 27, 2026- ACCELERATION

Tax Year: 2025

1 School: 71-0001 0 0
 District: 1TCM-L

COLUMBUS, NE 68601

Stmnt No: 2460

	Actual Valuation	Tax Rate	Consolidated Tax	Farmer Credit	Exemption Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount									
Corrected Amount									
Additional Amount	37,488	1.63004200	611.08	0.00	0.00	0.00	305.54	305.54	611.08
Deducted Amount									

Reason for Correction: BUSINESS SOLD 2/27/2026

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____

Chris. W. W. [Signature]

Chairman

County Assessor - County Clerk



005035016

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 000500511 - PP

Date: 03-18-2026

No: 15032

Name and Address:

MUHLE/KURT CONSTRUCTION INC

Description of Property:

Tax Year: 2025
 24 School: 71-0005 0 0

District: 5BK-7-P

31345 175 AVE

COLUMBUS, NE 68601

Stmnt No: 2461

	Actual Valuation	Tax Rate	Consolidated Tax	Farmer Credit	Exemption Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Corrected Amount	17,348	0.84685000	146.92	0.00	0.00	36.74	91.83	91.83	183.66
Additional Amount	17,348	0.84685000	146.92			36.74	91.83	91.83	183.66
Deducted Amount									

Reason for Correction: LATE FILING-25% PENALTY

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____

Kris S. Wulski

Chairman

County Assessor - County Clerk



000500511

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710000203 - RE (000-000-00-0040-00020) Date: 03-18-2026 No: 15033

Name and Address: **WESSEL/DEAN J & SHIRLEY M**
 Description of Property: **LOT 5 BLK 40 ORIGINAL COLUMBUS**
 Tax Year: 2025
 District: 1TCM-L
 School: 71-0001 0 0

1453 16 AVE

Stmnt No: 22
 * Tax Credit of 1,284.20 consists of 398.74 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 885.46 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 1,244.14 consists of 388.30 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 857.84 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	335,070	1.63004200	5,461.78	1,284.20	0	0.00	0.00	2,088.79	2,088.79	4,177.58
Corrected Amount	324,615	1.63004200	5,291.36	1,244.14	0	0.00	0.00	2,023.61	2,023.61	4,047.22
Additional Amount										
Deducted Amount	10,455		170.42	40.06				65.18	65.18	130.36

Reason for Correction: CLERICAL ERROR-LAND VALUE CHANGED IN ERROR

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____

Kris S. Winkler
 County Assessor - County Clerk

Chairman



710000203

By _____ Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710000210 - RE (000-000-00-0040-00030) Date: 03-18-2026 No: 15034

Name and Address: FERNANDEZ/LUZ A
1514 14TH ST
 Description of Property: LOT 6 BLK 40 ORIGINAL COLUMBUS
 Tax Year: 2025 1 School: 71-0001 0 0
 District: 1TCM-1

Stmnt No: 23

COLUMBUS, NE 68601-5208 * Tax Credit of 1,183.14 consists of 367.35 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 815.78 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 1,143.08 consists of 354.92 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 788.16 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	308,705	1.63004200	5,032.02	1,183.14	0	0.00	0.00	1,924.44	1,924.44	3,848.88
Corrected Amount	298,250	1.63004200	4,861.60	1,143.08	0	0.00	0.00	1,859.26	1,859.26	3,718.52
Additional Amount										
Deducted Amount	10,455		170.42	40.06				65.18	65.18	130.36

Reason for Correction: CLERICAL ERROR-LAND VALUE CHANGED IN ERROR

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____

Kari S. Winkler

Chairman

County Assessor - County Clerk



710000210

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710000217 - RE (000-000-0040-00040) Date: 03-18-2026 No: 15035

Name and Address:
NASLUND/MATTHEW D

Description of Property:
LOT 7 BLK 40 ORIGINAL COLUMBUS

Tax Year: 2025
 School: 71-0001 0 0
 District: 1TCM-L

1510 14 ST

COLUMBUS, NE 68601

Stmnt No: 24

* Tax Credit of 1,148.66 consists of 356.66 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 792.00 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 1,108.58 consists of 344.22 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 764.36 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	299,705	1.63004200	4,885.32	1,148.66	0	0.00	0.00	1,868.33	1,868.33	3,736.66
Corrected Amount	289,250	1.63004200	4,714.90	1,108.58	0	0.00	0.00	1,803.16	1,803.16	3,606.32
Additional Amount										
Deducted Amount	10,455		170.42	40.08				65.17	65.17	130.34

Reason for Correction: CLERICAL ERROR-LAND VALUE CHANGED IN ERROR

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.
 Approved by action of the County Board

this _____ day of _____,

Kevin S. Winkler

Chairman

County Assessor - County Clerk



710000217

By

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710031794 - RE (017-2WS-00-0000-03030) Date: 03-18-2026 No: 15036

Name and Address: **SWANSON/KENNETH E & DIANE C**
 Description of Property: **E34' LOT 8 BLK 4 SCHMIDT & TERRY MONROE**

Tax Year: 2022
 127 School: 63-0030 0 0
 District: 30TOC-9-L

PO BOX 82

MONROE, NE 68647-0082

Stmnt No: 16890

* Tax Credit of 140.30 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 140.30 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	131,615	1.64158300	2,160.58	140.30	118,455	1,944.54	0.00	37.87	37.87	75.74
Corrected Amount	131,615	1.64158300	2,160.58	140.30	105,290	1,728.42	0.00	145.93	145.93	291.86
Additional Amount								108.06	108.06	216.12
Deducted Amount					13,165	216.12				

Reason for Correction: PER DEPT OF REV- CHANGED HOMESTEAD FROM 90% TO 80%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.
 Approved by action of the County Board

this _____ day of _____

Kris. W. White
 County Assessor - County Clerk

Chairman



710031794

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710103600 - RE (OID-A00-00-0001-00060) Date: 03-18-2026 No: 15037

Name and Address:
CHRISTENSEN/RANDY C ETAL
%ELDON C & MARY A CHRISTENSEN
1455 38 AVE

Description of Property:
W50' OF S124' LT 3 BLK 1 OIDA COLUMBUS

Tax Year: 2022
 1 School: 71-0001 0 0
 District: 1TCM-L

COLUMBUS, NE 68601

Stmnt No: 5113

* Tax Credit of 216.20 consists of 216.20 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.
 * Tax Credit of 216.20 consists of 216.20 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	202,825	1.88947800	3,832.34	216.20	172,460	3,258.60	0.00	178.77	178.77	357.54
Corrected Amount	202,825	1.88947800	3,832.34	216.20	134,135	2,534.46	0.00	540.84	540.84	1,081.68
Additional Amount								362.07	362.07	724.14
Deducted Amount					38,325	724.14				

Reason for Correction: PER DEPT OF REV-HOMESTEAD CHANGED FROM 90% TO 70%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____

Louis. Wheeler

Chairman

County Assessor - County Clerk



710103600

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710082362 - RE (CEN-PAR-01-B000-00120) Date: 03-18-2026

No: 15038

Name and Address:

BRIDGES/LOUISE A

844 6 ST
COLUMBUS, NE 68601

Description of Property:

LOT 12 EXC W10' THEREOF BLK B CENTENNIAL
PARK 1ST COLUMBUS

Tax Year: 2022

1 School: 71-0001 0 0

District: 1TCM-L

Stimnt No: 2392

* Tax Credit of 160.68 consists of 160.68 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.
* Tax Credit of 160.68 consists of 160.68 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	150,735	1.88947800	2,848.10	160.68	135,660	2,563.28	0.00	62.07	62.07	124.14
Corrected Amount	150,735	1.88947800	2,848.10	160.68	120,590	2,278.52	0.00	204.45	204.45	408.90
Additional Amount								142.38	142.38	284.76
Deducted Amount					15,070	284.76				

Reason for Correction: PER DEPT OF REV-CHANGED HOMESTEAD FROM 90% TO 80%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____,

Chairman

Kris W. W. W.
County Assessor - County Clerk



710082362

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710009660 - RE (000-000-00-0222-00040) Date: 03-18-2026 No: 15039

Name and Address: **GROHMANN/ANTON**
 Description of Property: **LTS 5-6 BLK 222 ORIGINAL COLUMBUS**
 Tax Year: 2022 School: 71-0001 0 0
 District: 1TCM-L

453 26 AVE

COLUMBUS, NE 68601

Simnt No: 1241

* Tax Credit of 15.32 consists of 51.18 in Non-Ag Credit, 0.00 in Agland Credit, and 35.86 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 51.18 consists of 51.18 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	48,020	1.88947800	907.34	15.32	47,210	892.02	0.00	0.00	0.00	0.00
Corrected Amount	48,020	1.88947800	907.34	51.18	37,770	713.66	0.00	71.25	71.25	142.50
Additional Amount				35.86				71.25	71.25	142.50
Deducted Amount					9,440	178.36				

Reason for Correction: PER DEPT OF REV-CHANGED HOMESTEAD FROM 100% TO 80%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.
 Approved by action of the County Board

this _____ day of _____

Kari S. Wiese

Chairman

County Assessor - County Clerk



710009660

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710113624 - RE (SUN-SET-02-0005-00080) Date: 03-18-2026

No: 15040

Name and Address: **BOSCH/PAMELA E**
 Description of Property: **LOT 8 BLK 5 SUNSET 2ND COLUMBUS**

Tax Year: 2022

1 School: 71-0001 0 0

District: 1TCM-1

1664 SUNSET DR

Stmnt No: 6425

COLUMBUS, NE 68601

* Tax Credit of 0.00 consists of 143.26 in Non-Ag Credit, 0.00 in Agland Credit, and 143.26 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 143.26 consists of 143.26 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	134,400	1.88947800	2,539.46	0.00	134,400	2,539.46	0.00	0.00	0.00	0.00
Corrected Amount	134,400	1.88947800	2,539.46	143.26	94,080	1,777.62	0.00	309.29	309.29	618.58
Additional Amount				143.26				309.29	309.29	618.58
Deducted Amount					40,320	761.84				

Reason for Correction: PER DEPT OF REV-CHANGED HOMESTEAD FROM 100% TO 70%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____,

Kris S. Wleski

Chairman

County Assessor - County Clerk



710113624

By

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710043792 - RE (018-2WS-00-0000-01130) Date: 03-18-2026 No: 15041

Name and Address: **SOULLIERE/THOMAS E & RITA F**

Description of Property: **LOTS 1-2 BLK 18 PLATTE CENTER**

Tax Year: 2022
 District: 5TLC-12-P
 School: 71-0005 0 0

PO BOX 121
 203 5 ST

Stmnt No: 15617

PLATTE CENTER, NE 68653-0121

*Tax Credit of 107.84 consists of 107.84 in Non-Ag Credit, 0.00 in Agland Credit, 0.00 in Unused Credit, and 0.00 in Unused School.
 *Tax Credit of 107.84 consists of 107.84 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	101,175	1.62922200	1,648.38	107.84	50,590	824.22	0.00	358.16	358.16	716.32
Corrected Amount	101,175	1.62922200	1,648.38	107.84	30,355	494.56	0.00	522.99	522.99	1,045.98
Additional Amount								164.83	164.83	329.66
Deducted Amount					20,235	329.66				

Reason for Correction: PER DEPT OF REV-CHANGED HOMESTEAD FROM 50% TO 30%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.
 Approved by action of the County Board

this _____ day of _____,

Kari S. Wukoli

Chairman

County Assessor - County Clerk



710043792

By

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710006916 - RE (000-000-00-0165-00090) Date: 03-18-2026 No: 15042

Name and Address: **ZYWIEC/MARGO A**
 758 21 AVE
 COLUMBUS, NE 68601

Description of Property:
N50' LTS 7-8 BLK 165 ORIGINAL COLUMBUS

Tax Year: 2022
 District: 1TCM-L
 School: 71-0001 0 0

Stmnt No: 858

* Tax Credit of 0.00 consists of 118.74 in Non-Ag Credit, 0.00 in Agland Credit, and 118.74 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 118.74 consists of 118.74 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	111,390	1.88947800	2,104.70	0.00	111,390	2,104.70	0.00	0.00	0.00	0.00
Corrected Amount	111,390	1.88947800	2,104.70	118.74	66,835	1,262.84	0.00	361.56	361.56	723.12
Additional Amount				118.74				361.56	361.56	723.12
Deducted Amount					44,555	841.86				

Reason for Correction: PER DEPT OF REV-CHANGED HOMESTEAD FROM 100% TO 60%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.
 Approved by action of the County Board

this _____ day of _____, _____

Harris. W. W. W.
 County Assessor - County Clerk

Chairman



710006916

By _____ Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710090251 - RE (GAT-ES0-02-B000-00100) Date: 03-18-2026 No: 15043

Name and Address: **PETERSON/BETTY TRUST**
 Description of Property: **LOT 1 BLK B GATES 2ND COLUMBUS**
 Tax Year: 2022 School: 71-0001 0 0
 District: 1TCM-L

125 8 ST

Stmnt No: 3391

* Tax Credit of 168.16 in Non-Ag Credit, 0.00 in Agland Credit, 0.00 in Unused Credit, and 0.00 in Unused School.
 * Tax Credit of 168.16 consists of 168.16 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.

COLUMBUS, NE 68601

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	157,760	1.88947800	2,980.84	168.16	141,985	2,682.78	0.00	64.95	64.95	129.90
Corrected Amount	157,760	1.88947800	2,980.84	168.16	0	0.00	0.00	1,406.34	1,406.34	2,812.68
Additional Amount								1,341.39	1,341.39	2,682.78
Deducted Amount					141,985	2,682.78				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 90% TO 0%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____,

Kris S. Wukitch
 County Assessor - County Clerk

Chairman



710090251

By _____ Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710008379 - RE (000-000-00-0194-00010) Date: 03-18-2026 No: 15044

Name and Address: **WATCHORN/MARY ELLEN**
 Description of Property: **LOT 1 EXC W/1 BLK 194 ORIGINAL COLUMBUS**

Tax Year: 2022
 District: 1TCM-L
 School: 71-0001 0 0

2803 6 ST

Simmt No: 1066

COLUMBUS, NE 68601

* Tax Credit of 0.00 consists of 128.14 in Non-Ag Credit, 0.00 in Agland Credit, and 128.14 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 128.14 consists of 128.14 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	120,220	1.88947800	2,271.54	0.00	120,220	2,271.54	0.00	0.00	0.00	0.00
Corrected Amount	120,220	1.88947800	2,271.54	128.14	108,200	2,044.42	0.00	49.49	49.49	98.98
Additional Amount				128.14				49.49	49.49	98.98
Deducted Amount					12,020	227.12				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 100% TO 90%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.
 Approved by action of the County Board

this _____ day of _____

Quis. W. W. W.

Chairman

County Assessor - County Clerk



710008379

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710089593 - RE (EVA-NS0-00-0007-00040) Date: 03-18-2026 No: 15045

Name and Address: **MUHLE/CLARENCE R**
 Description of Property: **LOT 5 BLK 7 EVANS COLUMBUS**
 Tax Year: 2022 1 School: 71-0001 0 0
 District: 1TCM-L

3019 18 ST

COLUMBUS, NE 68601

Stmnt No: 3308

* Tax Credit of 0.00 consists of 94.30 in Non-Ag Credit, 0.00 in Agland Credit, and 94.30 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 94.30 consists of 94.30 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	88,470	1.88947800	1,671.62	0.00	88,470	1,671.62	0.00	0.00	0.00	0.00
Corrected Amount	88,470	1.88947800	1,671.62	94.30	8,845	167.12	0.00	705.10	705.10	1,410.20
Additional Amount				94.30				705.10	705.10	1,410.20
Deducted Amount					79,625	1,504.50				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 100% TO 10%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____

Quis. W. W. W.
 County Assessor - County Clerk

Chairman



710089593

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710048293 - RE (019-1E0-16-0000-02190) Date: 03-18-2026 No: 15046

Name and Address:

BROCK/MARILYN L

14987 385 ST

Description of Property:

SW SE & SE SE

Tax Year: 2022

154 School: 71-0005 0 0

District: 5SH-1-P

Stmnt No: 18213

16-19-1E Ac: 80.000

CRESTON, NE 68631-4035

* Tax Credit of 489.42 consists of 120.62 in Non-Ag Credit, 368.80 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

* Tax Credit of 489.42 consists of 120.62 in Non-Ag Credit, 368.80 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	401,515	1.08910200	4,372.92	489.42	70,600	768.92	0.00	1,557.29	1,557.29	3,114.58
Corrected Amount	401,515	1.08910200	4,372.92	489.42	52,950	576.68	0.00	1,653.41	1,653.41	3,306.82
Additional Amount								96.12	96.12	192.24
Deducted Amount					17,650	192.24				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 80% TO 60%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____,

Harris S. Urbush

Chairman

County Assessor - County Clerk



710048293

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710155844 - RE (ARB-OR0-01-0000-00055) Date: 03-18-2026

No: 15047

Name and Address:

WILLMAN/COLLEEN J TRUST

Description of Property:

S90' LOT 5 ARBOR SD COLUMBUS

Tax Year: 2022

1 School: 71-0001 0 0

District: 1TCM-L

2912 27 ST #1

COLUMBUS, NE 68601

Simrnt No: 8853

* Tax Credit of 251.64 consists of 251.64 in Non-Ag Credit, 0.00 in Agland Credit, 0.00 in Unused Credit, and 0.00 in Unused School Credit, and 0.00 in Unused School.
 * Tax Credit of 251.64 consists of 251.64 in Non-Ag Credit, 0.00 in Agland Credit, 0.00 in Unused Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	236,085	1.88947800	4,460.78	251.64	95,810	1,810.32	0.00	1,199.41	1,199.41	2,398.82
Corrected Amount	236,085	1.88947800	4,460.78	251.64	57,485	1,086.18	0.00	1,561.48	1,561.48	3,122.96
Additional Amount								362.07	362.07	724.14
Deducted Amount					38,325	724.14				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 50% TO 30%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____,

Agis. White

Chairman

County Assessor - County Clerk



710155844

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710097076 - RE (LOV-LAN-01-0000-00050) Date: 03-18-2026

No: 15048

Name and Address:
OVERTURF/EDGAR E & DONNA M

Description of Property:
LOT 5 LOVERS LANE COLUMBUS

Tax Year: 2022

1 School: 71-0001 0 0

District: 1TCM-L

905 LOVERS LN

Stmnt No: 4228

COLUMBUS, NE 68601

* Tax Credit of 270.76 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 270.76 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	254,020	1.88947800	4,799.66	270.76	172,460	3,258.60	0.00	635.15	635.15	1,270.30
Corrected Amount	254,020	1.88947800	4,799.66	270.76	153,295	2,896.48	0.00	816.21	816.21	1,632.42
Additional Amount								181.06	181.06	362.12
Deducted Amount					19,165	362.12				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 90% TO 80%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____,

Kris S. Welsh

Chairman

County Assessor - County Clerk



710097076

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710110243 - RE (SIE-FKE-01-0003-00590) Date: 03-18-2026 No: 15049

Name and Address: **SIMMERMAN/JERRY D & CONNIE R**
 Description of Property: **LOT 16 BLK 3 SIEFKEN COLUMBUS**

Tax Year: 2022
 1 School: 71-0001 0 0
 District: 1TCM-L

815 BECTON ST

Stmnt No: 5987

COLUMBUS, NE 68601
 * Tax Credit of 158.82 consists of 158.82 in Non-Ag Credit, 0.00 in Agland Credit, 0.00 in Unused Credit, and 0.00 in Unused School.
 * Tax Credit of 158.82 consists of 158.82 in Non-Ag Credit, 0.00 in Agland Credit, 0.00 in Unused Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	149,005	1.88947800	2,815.42	158.82	119,205	2,252.36	0.00	202.12	202.12	404.24
Corrected Amount	149,005	1.88947800	2,815.42	158.82	0	0.00	0.00	1,328.30	1,328.30	2,656.60
Additional Amount								1,126.18	1,126.18	2,252.36
Deducted Amount					119,205	2,252.36				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 80% TO 0%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____, _____

Quis. Unk

Chairman

County Assessor - County Clerk



710110243

By

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710108185 - RE (PRA-LAN-05-D000-00230) Date: 03-18-2026

No: 15050

Name and Address:

KAPELS/ELDEN H & LOIS A

Description of Property:

LOT 8 BLK D PRAIRIE LANE 5TH COLUMBUS

Tax Year: 2022

1 School: 71-0001 0 0

District: 1TCM-L

3363 39 AVE

Stmnt No: 5720

COLUMBUS, NE 68601

* Tax Credit of 270.34 consists of 270.34 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

* Tax Credit of 270.34 consists of 270.34 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	253,620	1.88947800	4,792.10	270.34	191,620	3,620.62	0.00	450.57	450.57	901.14
Corrected Amount	253,620	1.88947800	4,792.10	270.34	76,650	1,448.28	0.00	1,536.74	1,536.74	3,073.48
Additional Amount								1,086.17	1,086.17	2,172.34
Deducted Amount					114,970	2,172.34				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 100% TO 40%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____

Kari S. Ueberli

Chairman

County Assessor - County Clerk



710108185

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710007231 - RE (000-000-00-0171-00030) Date: 03-18-2026

No: 15051

Name and Address:
LUCE/DALE G & LINDA J

Description of Property:
**LOT 3 & E11' LOT 4 BLK 171 ORIGINAL
 COLUMBUS**

Tax Year: 2022

School: 71-0001 0 0

District: 1TCM-L

1515 8 ST

Stmnt No: 903

COLUMBUS, NE 68601

* Tax Credit of 0.00 consists of 134.76 in Non-Ag Credit, 0.00 in Agland Credit, and 134.76 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 134.76 consists of 134.76 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	126,425	1.88947800	2,388.78	0.00	126,425	2,388.78	0.00	0.00	0.00	0.00
Corrected Amount	126,425	1.88947800	2,388.78	134.76	63,215	1,194.44	0.00	529.79	529.79	1,059.58
Additional Amount				134.76				529.79	529.79	1,059.58
Deducted Amount					63,210	1,194.34				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 100% TO 50%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____,

Kris S. Uherke

Chairman

County Assessor - County Clerk



710007231

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710035777 - RE (018-1E0-29-0000-02700) Date: 03-18-2026

No: 15052

Name and Address:
ANDERSON/THOMAS A & DONNA J

Description of Property:
TR 296.5' X 435.6' IN NE NW

Tax Year: 2022

24 School: 71-0005 0 0

District: 5BK-7-P

17014 280 ST

Stmnt No: 11910

29-18-1E Ac: 2.970

COLUMBUS, NE 68601

* Tax Credit of 433.40 consists of 433.40 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 433.40 consists of 433.40 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	406,595	1.08068100	4,394.00	433.40	57,485	621.24	0.00	1,669.68	1,669.68	3,339.36
Corrected Amount	406,595	1.08068100	4,394.00	433.40	38,325	414.18	0.00	1,773.21	1,773.21	3,546.42
Additional Amount								103.53	103.53	207.06
Deducted Amount					19,160	207.06				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 60% TO 40%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.
 Approved by action of the County Board

this _____ day of _____

Kari S. Welsch

Chairman

County Assessor - County Clerk



*710035777

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710058422 - RE (019-4W0-35-0000-02520) Date: 03-18-2026 No: 15053

Name and Address: **ANDREASEN/MICKEY R & PEGGY J**

Description of Property: **NW EXC S8 RDS OF W40 RDS IN SW1/4 NW1/4**

Tax Year: 2022
 177 School: 06-0017 0 0
 District: 17BN-WV-5-L

35306 490 AVE

Stmnt No: 19116

35-19-4W Ac: 158.000

SAINT EDWARD, NE 68660 * Tax Credit of 1,408.38 consists of 328.54 in Non-Ag Credit, 1,081.84 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.
 * Tax Credit of 1,408.38 consists of 328.54 in Non-Ag Credit, 1,081.84 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	1,152,250	1.09819400	12,653.94	1,408.38	159,635	1,753.10	0.00	4,746.23	4,746.23	9,492.46
Corrected Amount	1,152,250	1.09819400	12,653.94	1,408.38	0	0.00	0.00	5,622.78	5,622.78	11,245.56
Additional Amount								876.55	876.55	1,753.10
Deducted Amount					159,635	1,753.10				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 100% TO 0%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____,

Harris. W. W. W.

Chairman

County Assessor - County Clerk



710058422

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710133514 - RE (019-1E0-26-0000-00205) Date: 03-18-2026 No: 15054

Name and Address:
HOLLMAN/FREDRICK G & SHARON M

Description of Property:
TR 1100' X 900' IN W1/2 SW

Tax Year: 2022
 154 School: 71-0005 0 0
 District: 5SH-1-P

35814 130 AVE

26-19-1E Ac: 22.730

Stmnt No: 18275

COLUMBUS, NE 68601

* Tax Credit of 230.88 consists of 157.32 in Non-Ag Credit, 73.56 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School Credit, and 0.00 in Unused School.
 * Tax Credit of 230.88 consists of 157.32 in Non-Ag Credit, 73.56 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	205,105	1.08910200	2,233.80	230.88	127,145	1,384.74	0.00	309.09	309.09	618.18
Corrected Amount	205,105	1.08910200	2,233.80	230.88	114,430	1,246.26	0.00	378.33	378.33	756.66
Additional Amount								69.24	69.24	138.48
Deducted Amount					12,715	138.48				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 100% TO 90%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____

Kris. Ulschi

Chairman

County Assessor - County Clerk



710133514

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710092806 - RE (HEL-LBU-05-C000-00320) Date: 03-18-2026 No: 15055

Name and Address:
KUNNEMAN/RICHARD K & MARY LOU
 2504 32 ST

Description of Property:
E38' LOT 11 & ALL LOT 12 BLK C HELLBUSCH
5TH COLUMBUS

Tax Year: 2022
 1 School: 71-0001 0 0
 District: 1TCM-L

COLUMBUS, NE 68601 Stimnt No: 3723

* Tax Credit of 195.22 consists of 195.22 in Non-Ag Credit, 0.00 in Agland Credit, 0.00 in Unused Credit, and 0.00 in Unused School.
 * Tax Credit of 195.22 consists of 195.22 in Non-Ag Credit, 0.00 in Agland Credit, 0.00 in Unused Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	183,155	1.88947800	3,460.68	195.22	54,945	1,038.18	0.00	1,113.64	1,113.64	2,227.28
Corrected Amount	183,155	1.88947800	3,460.68	195.22	18,315	346.06	0.00	1,459.70	1,459.70	2,919.40
Additional Amount								346.06	346.06	692.12
Deducted Amount					36,630	692.12				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 30% TO 10%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____,

Haris S. Wubski

Chairman

County Assessor - County Clerk



710092806

By

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710142915 - RE (017-1WS-S0-0003-00010) Date: 03-18-2026

No: 15056

Name and Address: **BRYANT/ALLAN W & VICKEY L**
 Description of Property: **PT LOT 1 SHADY LAKE SD COLUMBUS**

Tax Year: 2022

4 School: 71-0001 0 0

District: 1RCM-7-L

6136 SHADY LAKE RD

COLUMBUS, NE 68601

Stmnt No: 9753

* Tax Credit of 206.84 consists of 206.84 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.
 * Tax Credit of 206.84 consists of 206.84 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	194,045	1.61086200	3,125.80	206.84	67,925	1,094.18	0.00	912.39	912.39	1,824.78
Corrected Amount	194,045	1.61086200	3,125.80	206.84	0	0.00	0.00	1,459.48	1,459.48	2,918.96
Additional Amount								547.09	547.09	1,094.18
Deducted Amount					67,925	1,094.18				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 40% TO 0%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____,

Karis, W...
 County Assessor - County Clerk

Chairman



710142915

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710071505 - RE (020-3W0-29-0000-01200) Date: 03-18-2026 No: 15057

Name and Address: **CHOHON/DAVID J & MARY E**
 43689 445 ST
 LINDSAY, NE 68644

Description of Property: **TR IN SW SE**
 Tax Year: **2022**
 134 School: **71-0067 0 0**
 District: **67SB-10-P**

29-20-3W Ac: **4.730** Stmt No: **17168**

* Tax Credit of 206.08 consists of 206.08 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.
 * Tax Credit of 206.08 consists of 206.08 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	193,330	0.80135600	1,549.26	206.08	122,415	980.98	0.00	181.10	181.10	362.20
Corrected Amount	193,330	0.80135600	1,549.26	206.08	87,440	700.72	0.00	321.23	321.23	642.46
Additional Amount								140.13	140.13	280.26
Deducted Amount					34,975	280.26				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 70% TO 50%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____

Kris Wilkes
 County Assessor - County Clerk

Chairman



710071505

By _____ Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710071505 - RE (020-3W0-29-0000-01200) Date: 03-18-2026 No: 15058

Name and Address:
CHOHON/DAVID J & MARY E

Description of Property:
TR IN SW SE

Tax Year: 2023
 134 School: 71-0067 0 0
 District: 67SB-10-P

43689 445 ST

29-20-3W Ac: 4.730

Stmnt No: 17235

* Tax Credit of 215.18 consists of 215.18 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.
 * Tax Credit of 215.18 consists of 215.18 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	193,330	0.76088400	1,471.02	215.18	157,390	1,197.56	0.00	29.14	29.14	58.28
Corrected Amount	193,330	0.76088400	1,471.02	215.18	104,930	798.40	0.00	228.72	228.72	457.44
Additional Amount								199.58	199.58	399.16
Deducted Amount					52,460	399.16				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 90% TO 60%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____

Agis S. Wukoski

Chairman

County Assessor - County Clerk



710071505

By _____

Deputy

Tax List Correction

PLATTE County, Nebraska

Property ID: 710090251 - RE (GAT-ES0-02-B000-00100) Date: 03-18-2026

No: 15059

Name and Address:
PETERSON/BETTY TRUST

Description of Property:
LOT 1 BLK B GATES 2ND COLUMBUS

Tax Year: 2023

1 School: 71-0001 0 0

District: 1TCM-L

125 8 ST

COLUMBUS, NE 68601

Simmt No: 3380

* Tax Credit of 211.76 consists of 211.76 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 211.76 consists of 211.76 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	190,260	1.82460000	3,471.48	211.76	133,180	2,430.00	0.00	414.86	414.86	829.72
Corrected Amount	190,260	1.82460000	3,471.48	211.76	0	0.00	0.00	1,629.86	1,629.86	3,259.72
Additional Amount								1,215.00	1,215.00	2,430.00
Deducted Amount					133,180	2,430.00				

Reason for Correction: PER REPT OF REV-CHANGED HOMESTEAD FROM 70% TO 0%

I hereby direct the County Treasurer of PLATTE County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____,

Kris S. Wukoski
 County Assessor - County Clerk

Chairman



710090251

By _____

Deputy

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, if:

1. The property is owned by and used exclusively for agricultural and horticultural societies; or
2. The property is:
 - a. Owned by educational, religious, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
 - b. Used exclusively for educational, religious, charitable, or cemetery purposes;
 - c. Not owned or used for financial gain or profit to either the owner or user;
 - d. Not used for the sale of alcoholic beverages for more than 20 hours per week; **AND**
 - e. Not owned or used by an organization which discriminates in membership or employment based on race, color, or national origin.

An organization must file a Form 451 if new property is acquired, or if the property is converted to exempt use. **Applications not completed in full, including the estimated value of the real property, and if applicable the personal property, will result in the denial of the requested exemption.**

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, with the county assessor of the county where the property is subject to tax.

Late Filings/Waivers. If an organization fails to file a Form 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. The county assessor must assess a penalty against the organization in the amount of 10% of the tax that would have been assessed had the waiver been denied or \$100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A, must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption. Failure to provide a detailed use of the property in the space provided may result in the denial of the application.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

File with Your County Assessor on or Before December 31

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

FORM 451

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization Iglesia de Dios Monte Horeb INC	County Name Platte	Tax Year 2025
Name of Business if Different than Organization Iglesia de Dios Monte Horeb INC	State Where Incorporated Nebraska	
Name of Owner of Property 1260 25th Ave	Value of Real Property \$ 117,565	Value of Personal Property \$ 0
Street or Other Mailing Address of Applicant Columbus	Contact Name Wilfredo Orozco	Parcel ID Number 0710002352
City Columbus	State NE	Phone Number 402-615-4599
	Zip Code 68601	Email Address abisai.clemente8@gmail.com

Type of Ownership

Agricultural and Horticultural Society Educational Organization Religious Organization Charitable Organization Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Wilfredo Orozco	Pastor/President	1921 28th St Columbus, NE 68601
Vilma Orozco	Secretary	1921 28th St Columbus, NE 68601
Sonia Rodriguez	Treasurer	705 Cofax St Schuyler, NE 68661

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

The North 1/3 of the East 15 feet of lot 7, and the North 1/3 of lot 8, except the south 1/2 foot of the East 40 feet of the North 44 feet of lot 8, Block 84, Original city of Columbus Platte county of Nebraska.

Property described above is used in the following exempt category (please mark the applicable boxes):

Agricultural and Horticultural Society Educational Religious Charitable Cemetery

Give a detailed description of the primary use of the property and any other uses of the property:

House of worship

RECEIVED
DEC 03 2025

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? YES NO

Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals? YES NO

Is a portion of the property used for the sale of alcoholic beverages? YES NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? YES NO

PLATTE COUNTY ASSESSOR

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here **Wilfredo Orozco** **Pastor/President** **12-3-25**
Authorized Signature Title Date

Retain a copy for your records.

For County Assessor's Recommendation

Approval COMMENTS: _____

Approval of a Portion

Denied

Kari S. Ukorski **2-17-26**
Signature of County Assessor Date

For County Board of Equalization Use Only

Approved If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

Approval of a Portion

Denied

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

Signature of County Board Member _____ Date _____

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, if:

1. The property is owned by and used exclusively for agricultural and horticultural societies; or
2. The property is:
 - a. Owned by educational, religious, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
 - b. Used exclusively for educational, religious, charitable, or cemetery purposes;
 - c. Not owned or used for financial gain or profit to either the owner or user;
 - d. Not used for the sale of alcoholic beverages for more than 20 hours per week; **AND**
 - e. Not owned or used by an organization which discriminates in membership or employment based on race, color, or national origin.

An organization must file a Form 451 if new property is acquired, or if the property is converted to exempt use. **Applications not completed in full, including the estimated value of the real property, and if applicable the personal property, will result in the denial of the requested exemption.**

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, with the county assessor of the county where the property is subject to tax.

Late Filings/Waivers. If an organization fails to file a Form 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. The county assessor must assess a penalty against the organization in the amount of 10% of the tax that would have been assessed had the waiver been denied or \$100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 15), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A, must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption. Failure to provide a detailed use of the property in the space provided may result in the denial of the application.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization The Vault Initiative		County Name Platte	Tax Year 2026
Name of Business if Different than Organization		State Where Incorporated Nebraska	
Name of Owner of Property The Vault Initiative		Value of Real Property \$ 16,285	Value of Personal Property \$
Street or Other Mailing Address of Applicant 2127 S 35th Ave		Contact Name Jamie Olmer	Parcel ID Number 0710154521
City Omaha	State NE	Zip Code 68105	Phone Number 402-910-2533
Email Address jamie.olmer@gmail.com			

Type of Organization (Please attach documentation of organization's formation and purpose)

Agricultural and Horticultural Society
 Educational Organization
 Religious Organization
 Charitable Organization
 Cemetery Organization

Name	Title of Officers, Directors, or Partners	Phone Number	Email Contacts
Jamie Olmer	President	402-910-2533	jamie.olmer@gmail.com
Clara Wiese	Treasurer	620-492-3725	Claragwinger@gmail.com
Marci Voytko	Secretary	303-503-3888	Marci.voytko2004@gmail.com

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:
All of Lot 17 and the East 13 Feet of Lot 18, Block 5, Village of Creston, Platte County, Nebraska

For more information on permissive exemptions, please scan the QR code.



Property described above is used in the following exempt category (please mark the applicable boxes):

Agricultural and Horticultural Society
 Educational
 Religious
 Charitable
 Cemetery

Give a detailed description of the primary use of the property and all other uses of the property: Please attach ALL documents that would support the property for possible exemption. The burden of proof lies with the organization applying for exemption. Please attach additional pages if needed.

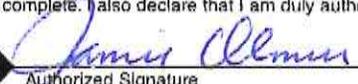
Please see attached exhibits.

RECEIVED
DEC 29 2025
PLATTE COUNTY ASSESSOR

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? YES NO
 Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals? YES NO
 Is a portion of the property used for the sale of alcoholic beverages? YES NO
 If Yes, state the number of hours per week _____
 Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? YES NO

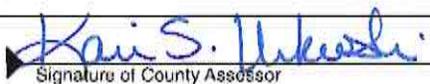
Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here  _____ **President, The Vault Initiative** **12/22/2025**
 Authorized Signature Title Date

Retain a copy for your records.

For County Assessor's Recommendation

Approval COMMENTS: _____
 Approval of a Portion
 Denied

 _____ **2-13-26**
 Signature of County Assessor Date

For County Board of Equalization Use Only

Approved If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.
 Approval of a Portion
 Denied

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

 Signature of County Board Member Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Instructions

Who May File. An organization that owns real or depreciable tangible personal property, except licensed motor vehicles, and is seeking a property tax exemption, must file an Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451, if:

1. The property is owned by and used exclusively for agricultural and horticultural societies; or
2. The property is:
 - a. Owned by educational, religious, charitable, or cemetery organizations, or any organization for the exclusive benefit of any educational, religious, charitable, or cemetery organization;
 - b. Used exclusively for educational, religious, charitable, or cemetery purposes;
 - c. Not owned or used for financial gain or profit to either the owner or user;
 - d. Not used for the sale of alcoholic beverages for more than 20 hours per week; **AND**
 - e. Not owned or used by an organization which discriminates in membership or employment based on race, color, or national origin.

An organization must file a Form 451 if new property is acquired, or if the property is converted to exempt use. **Applications not completed in full, including the estimated value of the real property, and if applicable the personal property, will result in the denial of the requested exemption.**

When and Where to File. The Form 451 must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, with the county assessor of the county where the property is subject to tax.

Late Filings/Waivers. If an organization fails to file a Form 451 on or before December 31, it may file a Form 451 on or before June 30 with the county assessor. The organization or society must also file a written request with the county board of equalization for a waiver, so that the county assessor may consider the application for exemption. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31.

If the waiver is granted, the county assessor will examine the application and recommend to the county board of equalization whether the real property or tangible personal property should be taxable or exempt. The county assessor must assess a penalty against the organization in the amount of 10% of the tax that would have been assessed had the waiver been denied or \$100, whichever is less, for each calendar month or fraction thereof for which the filing of the exemption application missed the December 31 deadline. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 20), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Intervening Years. After an exemption has been approved, a new application must be filed for every year evenly divisible by four. For the intervening years (those years not evenly divisible by four), the Statement of Reaffirmation of Tax Exemption, Form 451A, must be filed on or before the December 31 immediately preceding the year for which the exemption is sought, except for real property of cemeteries.

Cemetery Organizations. Any real property exemption granted to a cemetery organization will remain in effect without reapplication, unless disqualified by change of ownership or use. On or before August 1, the county assessor must annually review the ownership and use of all cemetery real property and report this review to the county board of equalization.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption. Failure to provide a detailed use of the property in the space provided may result in the denial of the application. The burden of proof lies with the organization to provide all documentation that would support the potential of the exemption being approved.

If the property is used for more than one type of use, mark the appropriate blocks and give the approximate percentage of use under the classification. Describe in detail the use of the property for which an exemption is sought. Explain any circumstances when the property may be used for taxable purposes. If additional space is needed, use a separate sheet of paper and attach a copy to each copy of this form.

The completed Form 451 must be retained by the county clerk after the county board of equalization action, with a legible copy forwarded electronically to the Department within seven days of the board's decision. The county assessor may make copies for the county's records.

Schedule of Exhibits

- **Exhibit A** – Other Board Directors
- **Exhibit B** – Background
- **Exhibit C** – Uses of Property
- **Exhibit D** – Form 1023 Supplemental Responses (written by Katie R. Wunderlich, Baird Holm LLP)
- **Exhibit E** – National Register of Historic Places Registration
- **Exhibit F** – Articles of Incorporation
- **Exhibit G** – Bylaws
- **Exhibit H** – Conflict of Interest
- **Exhibit I** – Consents
- **Exhibit J** – EIN
- **Exhibit K** – IRS 501(c)(3) Exempt Status

Exhibit A – Other Board Directors

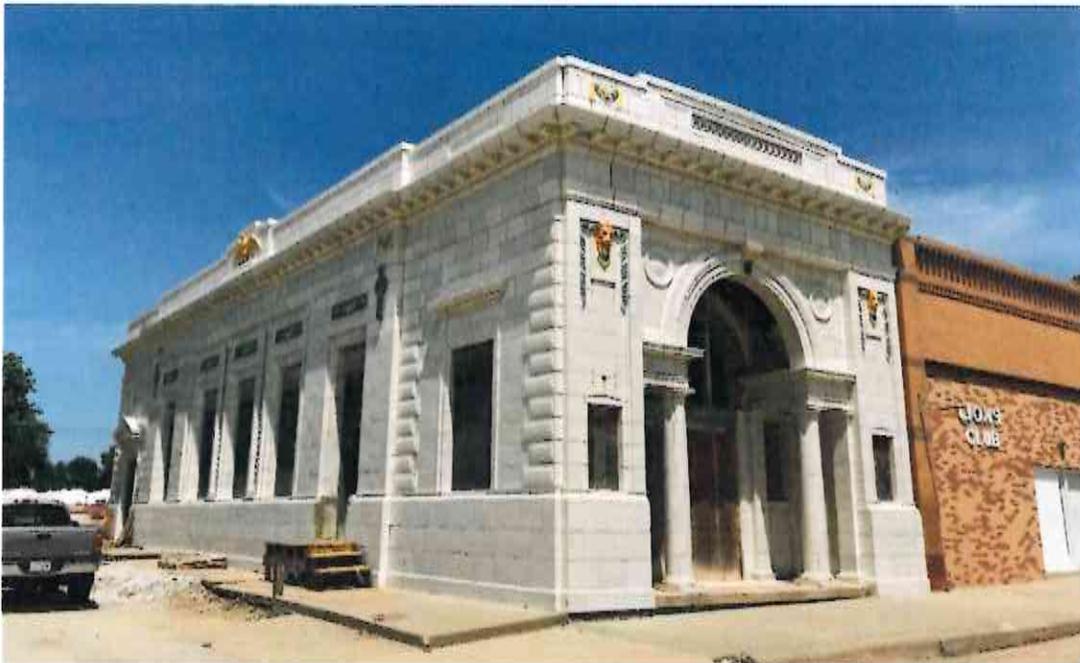
Name	Title	Phone Number	Email
Eric Broadbent	Director	402-270-9987	CasperTFG87@yahoo.com
Vicki Osten	Director	253-632-5678	Vosten@yahoo.com

Exhibit B – Background

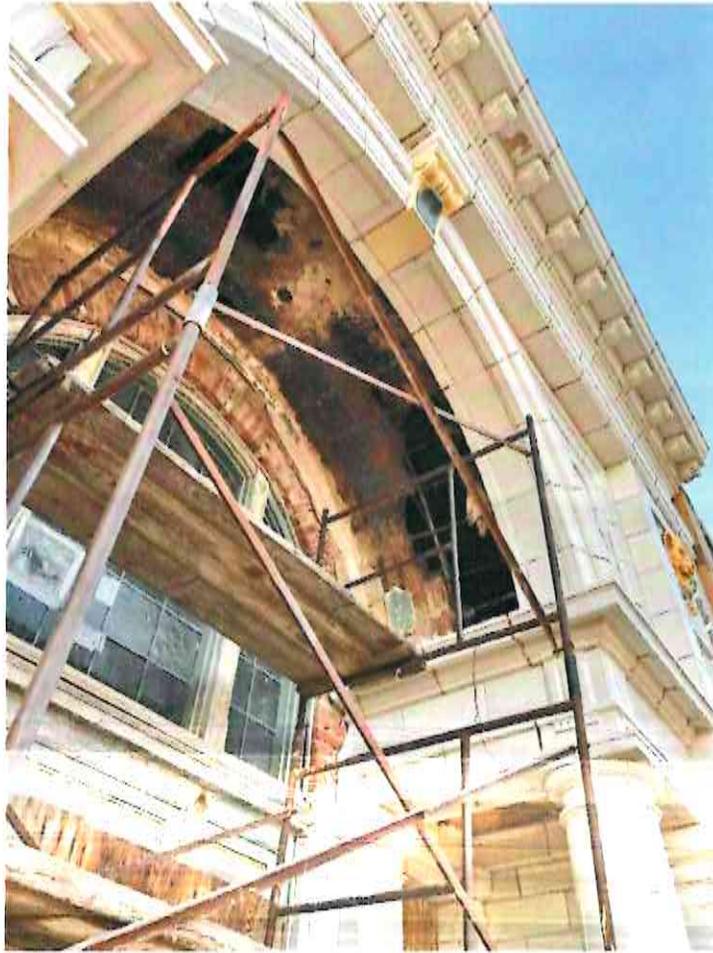
The property this application regards is a terra cotta/masonry bank built in 1920 in the Beaux Arts style. Historically known as “Citizens State Bank,” the building is now referred to as “The Vault.”



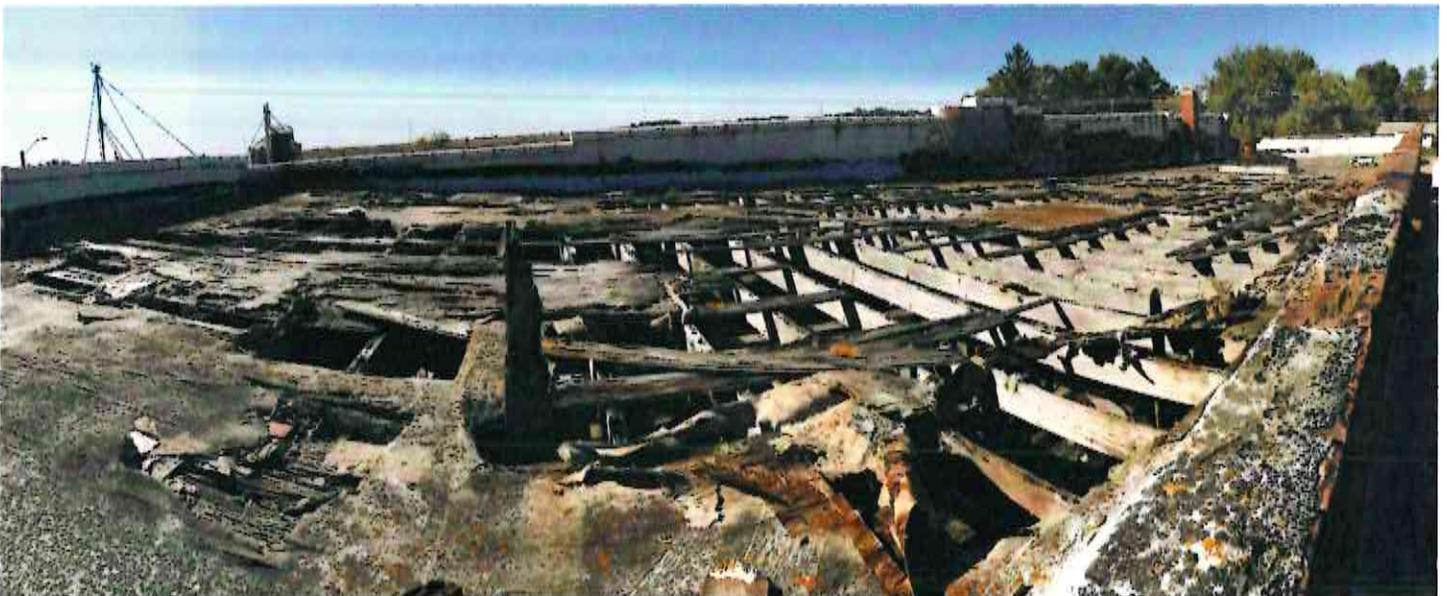
I (Jamie Olmer) purchased the building in 2012. The previous owners did not want it and were considering tearing it down. I got the building listed in the National Register of Historic Places in 2013 (Reference Number: 13000200), and finally started working on it in 2020. The roof, by that point, was so rotten that perhaps as much as a third of it was missing, and had been for years. There also wasn't a downspout where the roof drained, so the rear wall was extensively damaged and unstable. Due to the condition of the roof and previous renovations, there was extensive damage to what remained of the original interior.



Looking northeast. Note the window on the west/left side that had been turned into a door with a loading dock, and that all windows and doors were boarded up due to cracked/missing panes and rot.



The arched ceiling of the main entrance. At least half of the metal crossbars of the skeleton had rusted so badly, they were no longer embedded in the brick and therefore provided no structural support.



The roof, looking northwest.



The rear/north wall. The drainage from the roof was funneled to the top right corner, and with no downspout, water just ran down the wall for years.



The main room of the interior, looking southeast. All the plaster was crumbling or covered in black tar paper, the wood trim was mostly rotten, and the floor had 18" of concrete and filler poured over it.

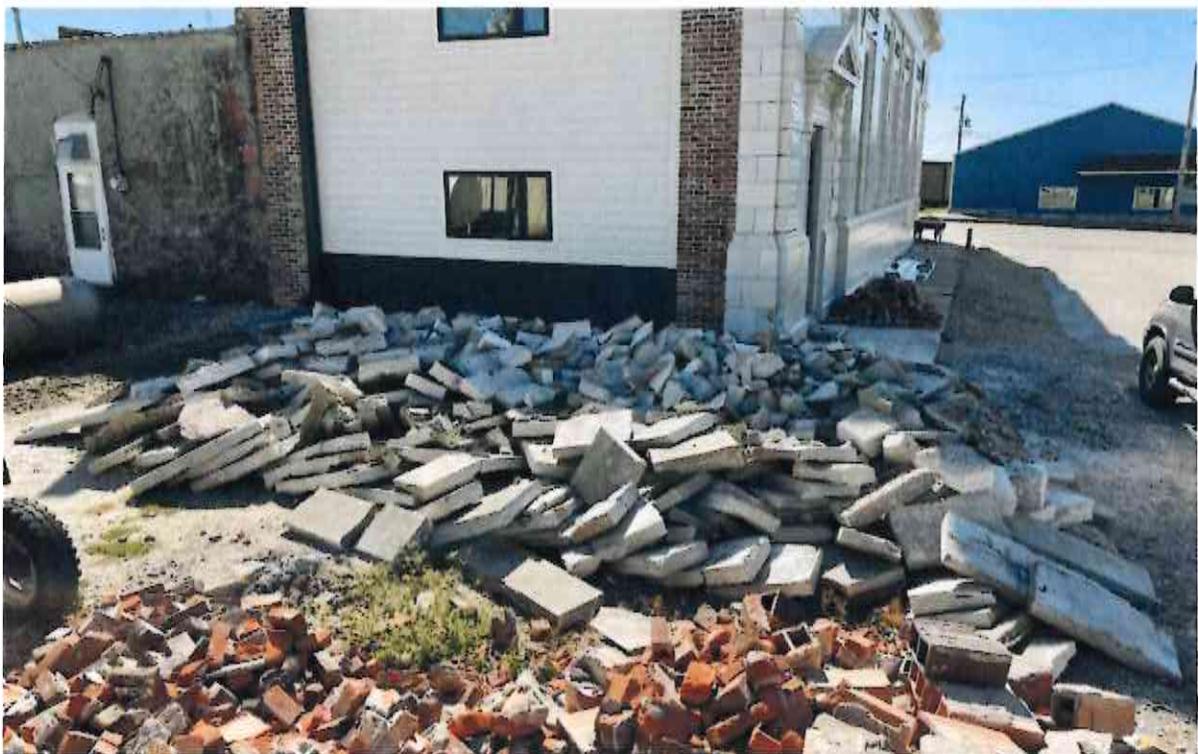


Debris that had piled up over the years in the hallway to the rear door of the building.

Myself and other volunteers removed all the decaying wood, crumbling plaster, and muck that had accumulated. We also removed an estimated 80,000 pounds of concrete and filler that had been poured over the main floor when it was converted to a meat locker in the 1940s. We then set to work getting the building sealed up to prevent further deterioration. This included total replacement of the rear wall and roof, all new windows and doors, rebuilding the metal skeleton of the arched entrance and stuccoing it, and partial restoration of the terra cotta façade (re-pointing about half of it, repairing several damaged pieces, and getting replacement pieces made to turn the loading dock door back into a window).



Starting removal of the cement and filler that had been added over the original floor.



All the concrete that had been removed from the main room pictured above.

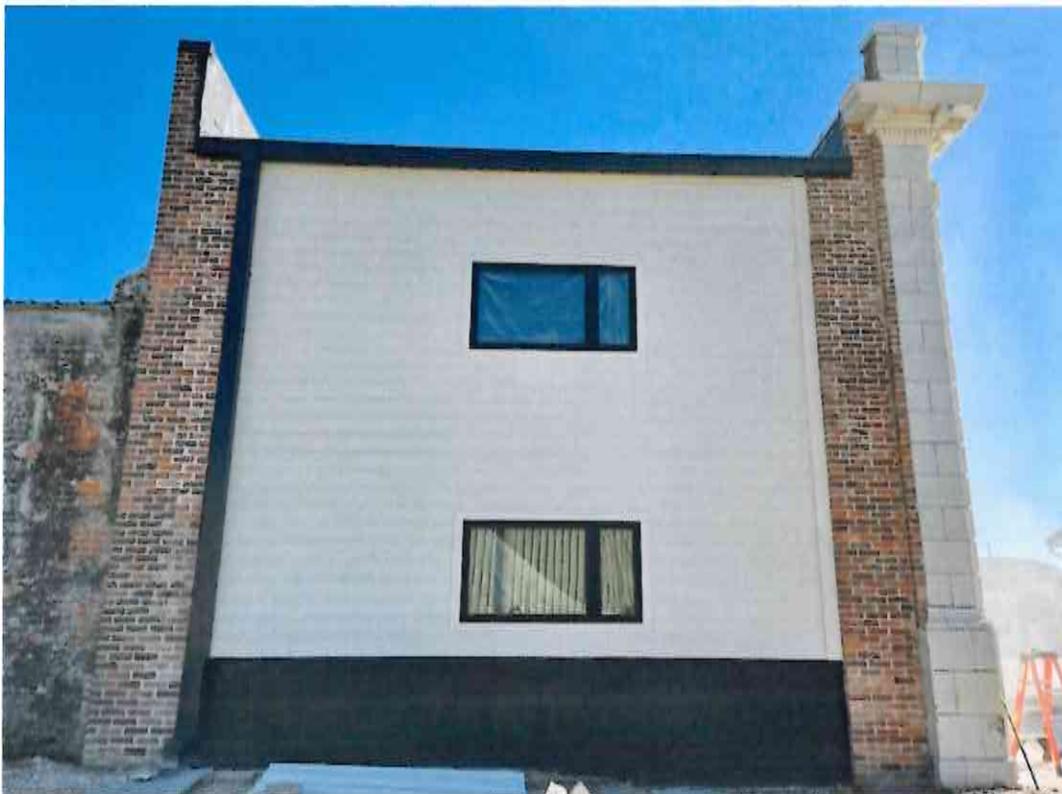
This brings us to 2025. Currently, the building is a gutted shell. As explained above, 99% of the work that has been done was to stop the damage that was occurring, remove everything that had been damaged, get the building sealed up, and remove previous conversions. About \$200,000 has already been spent to get the building to this point. There is still no plumbing, electricity, HVAC or any interior furnishings. The remaining 1% of the work that has been done was a bit of interior framing at the rear of the building which will become the bathrooms or kitchen for the main event space (explained below). The ceiling of this space is roughly half of the floor space for the mezzanine level.



The front/south of the building, with all new windows and doors, and stucco for the arched entrance and alcove ceilings.



The west side of the building. The one window (second from right) was restored back to a window, then all new windows and one new door were installed.



The new rear/north wall.



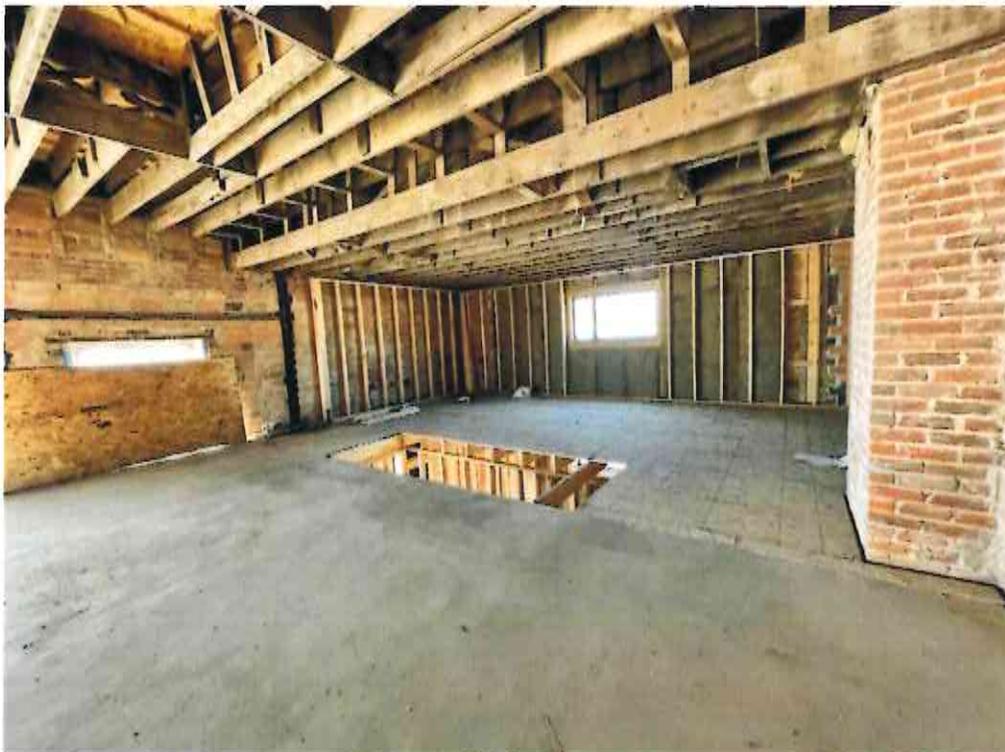
The interior of the main room, looking south at the main entrance.



Standing at the entrance, looking north.



At the north end of the building, this framing was added in anticipation of this space becoming the kitchen or restrooms for the main event space.



Standing at the southeast corner of the mezzanine, looking northwest. The foreground (cement floor) is original, while the particle board is extending the mezzanine over the added rooms below.

Exhibit C – Uses of Property

The Vault Initiative is a 501(c)(3) exempt nonprofit organization formed in June 2025 in Nebraska.

Our Purpose: To preserve and rejuvenate a historic landmark while providing a flexible, community-inspired space that fosters engagement, education, and celebration. By integrating its historical significance with contemporary uses, we aim to ensure its continued relevance and sustainability for the future.

Our Mission: Preserving history, fostering community, and creating a space that serves the needs of today while honoring the legacy of the past.

Our Vision: To revitalize The Vault as a thriving community hub where history and modern use come together, ensuring its preservation and sustainable future for generations to come.

Of first and foremost importance to our Initiative is the preservation of this remarkable building, which is arguably the most prominent building in our small town, and has been placed on the National Register of Historic Places.

To preserve the building, we will be renovating it into a community-inspired space. In 2020, as work first began, I put out a survey to current and past residents of Creston for what they would like to see the building be used as. This survey resulted in the list of uses we are planning to implement in three phases. The first phase is to finish the main floor space (estimated to cost \$250,000). This space will have regular hours and be used as a free library, museum of the building's history and renovation, and event space for community events. Outside of these regular hours, the space will be available for private rentals.

The second phase will be to turn the mezzanine level, which is very difficult to make ADA accessible, into an Airbnb or long-term rental (estimated to cost \$20,000). The reason for this use is that, 1) we wanted to be able to utilize this space somehow and not leave it empty due to inaccessibility, and 2) community members past and present have pointed out that there are no places in town for overnight visitors to stay AND there are no homes currently available for rent. Since we are hoping to draw visitors to town for community events, we plan to try the Airbnb option first, and if it is found that there is not enough demand, we can then offer the space as a long-term rental. With this housing use, we can meet a community need while also generating some income to pay for utilities, maintain the entire building, fund phase three of the renovation, and provide funding for the remaining restoration work for the terra cotta and brick exterior (estimated to cost \$75,000) and other miscellaneous maintenance and upkeep expenses. Due to the steep costs of

historic preservation, renovation, and maintenance, any potential revenue generated from this use will likely never be a true “profit” for the organization.

The third phase will be to turn the basement into a useable space. The community has voted for this to be turned into a gym, which is a high possibility if insurance and the fire marshal allow it. However, this use is not official yet. We will turn our attention to phase three once we get the other two complete and have the funds to do so.

In summary, there will be several uses for this building. We consider all of them to align with and serve our charitable mission as all of the uses are to ultimately support the historic preservation of the building, community needs/uses, and sustainability for the future. Any money generated will stay within the nonprofit organization to first fund the renovation of the building into usable community spaces (estimated to cost a total of \$270,000 for phases 1 and 2), then to maintain and continue preservation of the building (known estimated costs of \$75,000), and to further our charitable mission to the community through the various uses the community has voted for.

Exhibit D

Form 1023: Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
EIN: 39-2641343

Supplemental Responses

The purpose of The Vault Initiative, a Nebraska nonprofit corporation (the "Organization"), is to acquire, renovate, restore, and open to the public for community betterment purposes the Citizens State Bank Building ("The Vault"), located at 214 Pine Street in Creston, Nebraska.

The Vault was built in 1920 and used as a bank for approximately 10 years. It was operated as a meat locker from 1946 to 1964, and may have had other uses throughout the years; at other times in its history, The Vault has been empty or used for storage. The Vault is listed on the National Register of Historic Places (the "NRHP"), as a property with local significance that has "made a contribution to the major pattern of American history" (Criterion A), and as a property that "embodies the distinctive characteristics of a type, period, or method of construction" or that "possess(es) high artistic value"



(Criterion C). See Exhibit "F" for registration information of The Vault with the NRHP (ID 13000200), including a detailed explanation of The Vault's historical and architectural significance. The Vault may be the only building like it in the entire state of Nebraska, meaning a masonry building with at least two full sides of polychrome terra cotta. Please see photos provided and NRHP registration for additional information.



The purpose of the Organization is "to preserve and rejuvenate a historic landmark while providing a flexible, community-inspired space that fosters engagement, education, and celebration. By integrating (The Vault's) historical significance with contemporary uses, we aim to ensure (The Vault's) continued relevance and sustainability for the future." Consistent with the foregoing, the Organization's main activities will be (i) historic preservation of The Vault; and, (ii) operation of public spaces within The Vault, including as a free library and community center, which activities will further charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code").

The Organization's activities will be conducted by its Directors, officers, and volunteers. The Organization does not intend to use paid staff. The Organization's funding will first go towards renovating the building so that it can be used for the community betterment purposes described herein. The Organization's historic preservation activities will promote an appreciation of local history through its "acquisition, restoration, and preservation" of The Vault, a public building that has "special historical or architectural significance," and the opening of The Vault to the general public (see Rev. Rul. 75-470). Like the organization described in Rev. Rul. 75-470, the Organization's activities will be funded in part from admission fees to The Vault and from contributions from the public. The Organization will thus further charitable and educational purposes, comparable to a museum (see also Treas. Reg. § 1.501(c)(3)-1(d)(3) (Example 4)).

The Organization's historic preservation activities will also promote social welfare by combatting community deterioration within the meaning of Treas. Reg. § 1.501(c)(3)-1(d)(2), due to the recognition of The Vault on the NRHP (see Rev. Rul. 85-49). The Organization hopes that

restoration of The Vault, as the centerpiece of downtown Creston, will inspire more revitalization of Creston's main street, to combat community deterioration on a broader community level.

Once renovated and open to the public, the Organization will use the main floor of The Vault, approximately 43% of the interior, as a free library and event space. The free library will be open to the general public on a non-discriminatory basis, and will (i) offer books donated by the public for public consumption and (ii) display educational items of historical significance to the building, including copies of the original elevation drawings of The Vault; historical memorabilia related to The Vault contributed by the public; information about The Vault's architecture, history, and renovation process; and, historical items recovered during the renovation of The Vault, for public information and viewing, similar to a museum. Such activities will further charitable and educational purposes within the meaning of Section 501(c)(3) of the Code (see Rev. Rul. 66-179).

The Organization will use the same area as an event space, which may be used for community events, fundraisers, and private event rentals. Community groups will be able to use the space on a non-discriminatory basis for events open to the public, such as seasonal events (Santa Claus, pumpkin-carving, etc.), kids' activities, seniors' activities (Bingo, etc.), entertainment activities (puzzle events, movie nights, etc.), fundraising events for the Organization, and other community-centric events (such as, events related to Creston's upcoming sesquicentennial). The Organization may charge community groups for the use of the space, but will ensure that such charges are not excessive and no more than necessary for the Organization to cover its costs in providing the space (see, e.g., PLR 201131029; PLR 9726021). The use of The Vault as a community space will foster community betterment and collaboration by facilitating "comings together" at a centrally located and prominent space in downtown Creston. Such activities will promote social welfare by combatting community deterioration in furtherance of charitable purposes, and public-facing educational events will further educational purposes, within the meaning of Section 501(c)(3) of the Code.

The predominant and preferred uses of the main floor of the building will be community events open to the public, plus the museum and free library, Monday through Friday and some weekends (approximately 75% of the time). The rest of the time, the main floor will be unused or may potentially be used for private events. The Organization may engage in incidental private rentals of the main event space, as a *de minimis* activity compared to the charitable uses of such space, which the Organization recognizes will be an unrelated trade or business activity, but which activity may help fill gaps in the Organization's fundraising.

The Organization plans to use the mezzanine level of The Vault, which is about 14% of the interior space, as an Airbnb or long-term rental (incidental to the main charitable uses of the building). Income from such activity will be excluded from the Organization's unrelated business taxable income under Section 512(b)(3) of the Code as rents from real property.

In the future, the Organization plans to renovate the basement, which is about 43% of the interior space, but the Organization has not currently determined a use for that space. The Organization may incorporate such space into the main community event space described above, or find an alternate use consistent with its overall charitable purposes of historic preservation and community betterment.

Once the renovation of the building is complete, the community center, library, and museum spaces will only require funding for building maintenance, utilities, and operations. Any excess funding received will be used for community events and/or continued historic preservation work with respect to The Vault.



United States Department of the Interior
National Park Service

National Register of Historic Places Registration Form

This form is for use in nominating or requesting determinations for individual properties and districts. See instructions in National Register Bulletin, *How to Complete the National Register of Historic Places Registration Form*. If any item does not apply to the property being documented, enter "N/A" for "not applicable." For functions, architectural classification, materials, and areas of significance, enter only categories and subcategories from the instructions.

1. Name of Property

Historic name Citizens State Bank
Other names/site number PT03-003
Name of related multiple property listing N/A
(Enter "N/A" if property is not part of a multiple property listing)

2. Location

Street & Number 204 Pine Street
City or town Creston State Nebraska County Platte
Not for publication Vicinity

3. State/Federal Agency Certification

As the designated authority under the National Historic Preservation Act, as amended, I hereby certify that this nomination request for determination of eligibility meets the documentation standards for registering properties in the National Register of Historic Places and meets the procedural and professional requirements set forth in 36 CFR Part 60.

In my opinion, the property meets does not meet the National Register Criteria. I recommend that this property be considered significant at the following level(s) of significance: national statewide local

Applicable National Register Criteria: A B C D

Michael J. Saul SHPO/Director 03-02-2013
Signature of certifying official/Title: Date
Nebraska State Historical Society
State or Federal agency/bureau or Tribal Government

In my opinion, the property meets does not meet the National Register criteria.

Signature of Commenting Official Date

Title State of Federal agency/bureau or Tribal Government

4. National Park Service Certification

- I, hereby, certify that this property is:
- entered in the National Register.
 - determined eligible for the National Register.
 - determined not eligible for the National Register.
 - removed from the National Register.
 - other, (explain): _____

Greg Galt 4/24/2013
Signature of Keeper Date of Action

Citizens State Bank
Name of Property

Platte County, Nebraska
County and State

5. Classification

Ownership of Property (Check as many boxes as apply)

- Private
- Public-local
- Public-state
- Public-federal

Category of Property (Check only one box)

- Building(s)
- District
- Site
- Structure
- Object

Number of Resources within Property (Do not include previously listed resources in the count.)

Contributing	Noncontributing	
1	0	Buildings
		Sites
		Structures
		Objects
1	0	Total

Number of contributing resources previously listed in the National Register 0

6. Function or Use

Historic Functions (Enter categories from instructions.)

COMMERCE/TRADE/financial institution
AGRICULTURE/processing
COMMERCE/TRADE/warehouse

Current Functions (Enter categories from instructions.)

VACANT/NOT IN USE

7. Description

Architectural Classification (Enter categories from instructions.)

Late 19th and 20th Century Revivals: Beaux Arts

Materials (enter categories from instructions.)

Principal exterior materials of the property: Terra cotta, Brick

Citizens State Bank

Platte County, Nebraska

Name of Property

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Description

Summary Paragraph (Briefly describe the general characteristics of the property, such as its location, type, style, method of construction, setting, size, and significant features. Indicate whether the property has historic integrity.)

The one-story Citizens State Bank building is located in Creston, Nebraska, on the north side of Pine Street between 2nd and 3rd Streets. Located in Platte County, Creston is approximately twenty miles north of Columbus, Nebraska, and ninety miles northwest of Omaha, Nebraska's largest city. The Citizens State Bank is part of several buildings that make up the original business district, or "Main Street," of Creston. Immediately to the east of the bank, and sharing a common wall, is the Lion's Club, a light brown brick one-story building built in the early 1900s. The remainder of the north side of the block between 2nd and 3rd Streets consists primarily of one-story brick buildings. With the exception of various storefront modifications, the block remains as a largely intact commercial block from the early 1900s. The south side of the block contains structures built during the late 1970s into the mid-1990s, and one period commercial building that has been extensively altered.

The most architecturally notable building on this block, and arguably within the village of Creston, is the Citizens State Bank. The 26' by 80' brick and clay tile Beaux Arts-style building is clad in terra cotta with several decorative pieces, such as lion's heads and colorful swags. The exterior of the bank looks relatively the same as it did historically, with the exception of a window on the west side that has been converted to a door. The interior retains its historic floor plan, but the majority of its finishings have been removed.

Narrative Description (Describe the historic and current physical appearance and condition of the property. Describe contributing and noncontributing resources if applicable.)

EXTERIOR***Front (South Façade)***

The primary (south) façade of this one-story bank is faced with glazed architectural terra cotta. The centrally placed main entrance is recessed and flanked on each side by one column and three pilasters. Within the grouping of the column and pilasters, an original ten-light window remains on both sides of the entrance. The entry door is no longer intact; the opening has been boarded up to fill the void. Although the door is no longer extant, a large, arched transom of leaded glass remains atop this entry. Original leaded sidelights, consisting of twelve lights each, remain intact on either side of the door opening. A large arch, supported by the columns and pilasters, extends over the entrance creating a Palladian effect. Plain medallions flank either side of the arch, and a multi-colored leaf and scroll adorn the keystone. The underside of the arch contains recessed blue-green panels: eight rectangular and one square, the latter of which held a light fixture. Original hexagonal mosaic tiles remain on the entry floor within the recess. The primary tile field is white with a black outline and red geometric border. "C.S.B." is spelled out in black tiles in the center of the white field.

The eastern and western sides of this façade each contain a small window with a flat pediment lintel. These windows appear to rest on the base of the building. Above each window is a yellow lion's head surrounded by a blue-green garland, in line with the bright keystone of the entry arch. Originally, a large clock was located underneath the lion's head on the western side. It was removed at an unknown time, likely sometime between the closing of the bank and the remodeling of the building into a meat locker in the late 1940s. Moving up the façade, the words "Citizens State Bank" are visible below the accentuated cornice with decorative brackets and dentils. Each bracket consists of stylized flowers and leaves. A parapet containing a centrally placed horizontal panel with low-relief overlapping blue, green and gold circles is flanked by colorful swags and caps the building.

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Side (West Façade)

The west façade is also clad in white glazed architectural terra cotta, and the accentuated cornice adorned by decorative brackets and dentils from the main façade is continued. This façade is divided into three bays, with the middle bay projecting slightly and containing the more decorative elements: the multi-colored terra cotta. The majority of the windows are contained within this bay. Each window is covered with plywood, but an intact original double-hung, one-over-one window with operable transom is present in most openings. The middle three windows are arranged as a unit and are slightly recessed. The southernmost window of this bay was converted to a door in the early 1960s. The horizontal band of overlapping circles from the main façade is repeated on either side of the middle window, with the exception that the circles are now in a vertical band. A colorful horizontal panel with low-relief floral carving rests above each window. Swags and wreaths encircling a stylized branch mark the ends of the bay. A centrally-placed golden eagle resting on a green bundle of sticks adorns the parapet. As on the main façade, "Citizens State Bank" is carved under the accentuated cornice.

The converted door of the middle bay, which is the current useable entry, is composed of plywood. A small wooden deck with two stairs allows access to this door. The deck is not original to the building, but was constructed when this doorway was created, for use as a loading dock for the bags of feed stored in the building at the time.

The original entrance of this façade, which provided direct access to the community room, is located in the northern bay. The original door no longer remains, and the opening is filled with plywood; however, its decorative pediment remains. In balance to this doorway, the southern bay of the façade contains a double-hung one-over-one wooden window with an operable transom. A small cornice with dentils tops the window. Each end of these outer bays is decorated with alternating large and small quoins, which further distinguishes them from the central bay.

Rear (North Façade)

The rear of the building is not faced in terra cotta, with the exception of the western corner, which contains just a small portion wrapped around from the west façade. The stretcher-bond, common brown brick façade has virtually no decoration, with the exception of three evenly spaced windows. Window openings are arched with a lintel of three courses of rowlock brick. Each window has been partially in-filled on the bottom two-thirds by red brick laid in a quarter-bond pattern. When in-filled, each window received a new poured concrete sill. Original concrete sills (from the original, larger window openings) and historic window frames remain on two of the three windows; the portion of the building containing the third window opening (western side of the façade) is badly deteriorated. The brick infill and sill of this window have been removed, and a cut-to-fit piece of corrugated metal now fills the opening. No glass remains in any of the window openings of this facade.

INTERIOR

The interior layout is mainly true to its original bank configuration. The lobby remains just inside the main entrance, with the ladies' restroom to the east of the lobby and the gentlemen's restroom to the west, although both now empty of fixtures. Spaces occupied by the community room and daytime vault are located at the back of the building, along with a set of original wooden stairs that lead to the basement. Between the community room and daytime vault are another set of wooden stairs leading up to the banker's office on the mezzanine level. The office consists of two spaces, one on each the northern and southern halves of the mezzanine. Upon ascending the stairs, one enters the southern space. This room has a large opening that looks down onto the main bank floor and an intact skylight that adds natural light to this level of the building. This room also contains the northern-most window of the west façade. The northern space, which contains the three partially in-filled windows of the northern façade, is only accessible via a large opening in the northern wall of the southern room.

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The basement contains a large area of open space and two rooms that originally had doors, one of which is believed to have held the more secure vault, though the vault door has been removed. The basement walls are brick, and the floor is poured concrete.

Unfortunately, the teller counters, ceiling, and light fixtures were removed sometime before the building's rehabilitation into a meat locker in the late 1940s. The interior of the building does, however, retain the original mahogany window trim and white marble hexagonal floor tile, although some of the tile has been covered with concrete that may or may not be possible to remove. Some of the original lathe and plaster remain on the walls, although its condition is poor. Period light switches and electrical outlets remain.

FUTURE PLANS

The Citizens State Bank is under new ownership, and the current owner plans to rehabilitate the structure. Rehabilitation plans are primarily focused on the retention and restoration of the terra cotta exterior.

Citizens State Bank
Name of Property

Platte County, Nebraska
County and State

8. Statement of Significance

Applicable National Register Criteria

(Mark "X" in one or more boxes for the criteria qualifying the property for National Register listing.)

- A** Property is associated with events that have made a significant contribution to the broad patterns of our history.
- B** Property is associated with the lives of persons significant in our past.
- C** Property embodies the distinctive characteristics of a type, period, or method of construction or represents the work of a master, or possesses high artistic values, or represents a significant and distinguishable entity whose components lack individual distinction.
- D** Property has yielded, or is likely to yield information important in prehistory or history.

Criteria Considerations

(Mark "X" in all the boxes that apply.)

Property is:

- A** Owned by a religious institution or used for religious purposes.
- B** Removed from its original location.
- C** A birthplace or a grave.
- D** A cemetery.
A reconstructed building, object, or structure.
- E** A commemorative property.
- F** A commemorative property.
- G** Less than 50 years of age or achieved significance within the past 50 years.

Areas of Significance

(Enter categories from instructions.)

Commerce

Architecture

Period of Significance

1920-1931

Significant Dates

1920

Significant Person

(Complete if Criterion B is marked above.)

N/A

Cultural Affiliation

N/A

Architect/Builder

Frederick W. Clarke: Architect

Frank Bellows: Builder

Statement of Significance Summary Paragraph (Provide a summary paragraph that includes level of significance, applicable criteria, justification for the period of significance, and any applicable criteria considerations.)

The Citizens State Bank building is eligible for listing in the National Register of Historic Places at the local level under Criterion A for its association with Commerce and banking in Nebraska. The prosperity of the Citizens State Bank, as witnessed by the construction of the beautiful 1920 building, and its sudden failure in 1931, displays the continually changing atmosphere of banking in the early twentieth century. The bank is also eligible

Citizens State Bank

Platte County, Nebraska

Name of PropertyCounty and State

under Criterion C as an excellent example of the Beaux Arts style and the utilization of glazed architectural terra cotta. Truly, a piece of art, the Citizens State Bank is the most architecturally prominent building in Creston.

The period of significance begins with the construction of the Citizens State Bank in 1920 and ends with the closing of the bank in 1931.

Narrative Statement of Significance (Provide at least one paragraph for each area of significance.)

Background

Settlers began arriving in Platte County's Creston Township in the early 1880s. They established churches, schools, and cemeteries as the little community grew. Creston was officially named on August 28, 1886, with incorporation in 1890. The first census was conducted that same year with a count of 200 residents. The first train reached Creston late in 1886. Also in 1886, a drugstore opened, followed by hotels, grain elevators and a mill, meat markets, saloons, general stores, harness shops, a newspaper, a hospital, and even a swimming pool.¹ The first bank opened in 1887. A second, known as the Creston State Bank, opened in 1898. It was sold to new owners in 1901, and became the Citizens State Bank, the subject of this nomination. In 1931, the Citizens State Bank, along with many other banks across the country, closed due to financial unrest caused by the 1929 stock market crash.²

Criterion A: Commerce

The Banking System from 1889 to 1940

Nebraska passed its first general regulatory banking law in 1889. This created the "dual system," whereby state and national banks operate side by side under state and federal regulation, which is used today. This law was expanded in 1895 to include more regulation, minimum reserves, and regular bank examinations. According to the Historic Context Report, *The Age of Main Street Banking: The Dual System in Nebraska (1889-1920)*, the 1890s "was a mixed period for Nebraska banking."³ Financial panics, droughts, and low agricultural prices caused distress and failure to many state and national banks. However, by the late 1890s, a new optimism, enhanced by a revision in the national banking laws, resulted in the creation and reorganization of banks across the nation. The number of state banks almost doubled between 1909 and 1920.⁴ Following the financial panic of 1907, reforms of the national monetary system were introduced and progress was made in state deposit guaranty. However, after World War I, agricultural prosperity and expansion would decline, leading to an agricultural depression in the 1920s. State banks where assets were tied up in real estate and crop mortgages were particularly hard hit during this period.⁵ According to the Historic Context Report, *The Nebraska Banking System is Tried: Agriculture and Economic Distress (1920-1940)*, the 1920s and 1930s were "the two most difficult decades in Nebraska banking history."⁶ The country had enjoyed the economic prosperity brought by World War I's agricultural demands. Farmers purchased additional land to meet the agricultural needs and reaped the high crop prices. However, when demand fell in the early 1920s, farmers were left with high mortgages. To try to pay the mortgage, they had to sell crops at reduced values. Without loan payments being made, many banks were forced to close. The situation only worsened when the stock market crashed in 1929, causing hundreds of banks to close nation-wide. The population's confidence in banks was lost until President

¹ Opened in 1919, Creston's swimming pool is believed to be the oldest operating outdoor pool in the state.

² Creston Centennial History, 1-88.

³ Historic Context Report 15.05.03: pg 1-2.

⁴ Ibid.

⁵ Ibid. pg. 3.

⁶ Historic Context Report 15.05.04: pg 1.

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Franklin D. Roosevelt led the creation of the FDIC in 1933, which served as a guarantee to depositors that their money would be safe in banks.⁷

Banking in Creston

The Creston State Bank was established in November of 1898⁸ by brothers C.F. and H.P. Buhmann.⁹ While not the first bank in Creston, it was opened during a prime time in American banking, as discussed above. New reforms and restored faith in the economy allowed for such an economic venture. In 1901, just a few years later, the bank was sold to P.E. McKillip, O. E. Engler, and E. T. Graham. The new owners quickly renamed it "Citizens State Bank".¹⁰ As an indication of the bank's success, in March of that year the owners purchased lot 15 in block 5 to build a new building, not yet the subject of this nomination. The bank changed hands again in November 1903, with Samuel T. Fleming, E. T. Graham, E. R. Gurney and other parties taking ownership. This new arrangement proved successful with deposits reaching \$550,000 by 1918, increasing by \$520,000 since 1903.¹¹ The Citizens State Bank was clearly thriving during this time.

As evidence of their commitment to the community, in June of 1916, the Citizens State Bank installed a two-sided "Town Clock" on the main facade of their building. According to the *Creston Centennial History*, the clock was installed "in appreciation to all patrons and people in town. The bank felt the clock would be a benefit to all, and an improvement to the town."¹² From then on, they were known as "the bank with the clock." In 1920, this clock would be transferred to the new building, which is the subject of this nomination.

Citizens State Bank: "The Most Modern and Up-to-Date Bank..."

In 1920, Citizens State Bank began building their second new building on lots 17 and 18 in block 5. The bank's growth was so great that plans for the new building were discussed before World War I, but due to the war, were postponed.¹³ According to a news article in *The Columbus Telegram*, "The new building...is one of the most modern and up-to-date in the state."¹⁴ To design the nearly \$50,000 building, they hired Frederick W. Clarke of Omaha, with Frank Bellows from Walthill, Nebraska, serving as the contractor/builder.¹⁵ In the afternoon and evening of Friday, February 11, 1921, a grand opening was held to welcome the community to the new building. The announcement in *The Creston Statesman* on Friday, February 4, 1921 states:

"Among its special features are a community room in the rear of the bank, especially designed for the use of the general public, and a ladies' rest room in the front of the building, arranged for their comfort and use.... Owners of the building are believers in reciprocity, and feel that because they have prospered it is only right that they should do their part in the progress of the community by building a banking home which would be a credit to the village, and a real convenience to their patrons and the public generally...."¹⁶

According to the *Creston Centennial History*, the reason the ladies' restroom was stressed was "because this was the only business in town at that time that had separate rest rooms for the ladies and gentlemen."¹⁷

⁷ Nebraska Trailblazer, No. 13: Banking in Nebraska.

⁸ *The Columbus Telegram*, February 4, 1921.

⁹ *Omaha Daily Bee*, November 26, 1898, p. 3.

¹⁰ Creston Centennial History, 45.

¹¹ *Ibid.*, 46.

¹² *Ibid.*, 57.

¹³ *The Creston Statesman*, February 18, 1921, p.1.

¹⁴ *The Columbus Telegram*, February 4, 1921.

¹⁵ *The Creston Statesman*, February 18, 1921, p. 1.

¹⁶ *The Columbus Telegram*, February 4, 1921.

¹⁷ Creston Centennial History, 81.

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On the day of the grand opening, guests were treated to gifts, refreshments, and entertainment. A *Creston Statesman* February 18, 1921 article states:

“Those who called received a souvenir – to the men a cigar and a clever pocket pencil designed to represent a large caliber rifle shell, to the ladies a small mirror and to the children a wooden whistle. In the basement hot sandwiches and coffee were served. And up stairs (sic.) a large Victrola entertained visitors.... Not satisfied with the liberal entertainment during the afternoon, the officers invited the entire community to round out the day at the K.P. (Knights of Pythias) Hall for a big dance.”¹⁸

The bank’s efforts did not go unnoticed. As elaborated in the same newspaper article written after the grand opening:

“The eagerness with which this institution tried to show the community a good time is only synonymous with the desire they have of serving the public in square and fair banking business and transactions. The interest they have in our town and surrounding territory is exemplified in the erection of their new home which is a monument of lasting and the pride of us all.”¹⁹

Built during Creston’s peak population of 381, the bank did very well in its new home, and even seemed to be growing, merging with Creston’s Farmers State Bank in November 1923.²⁰ Although the bank continued to do well when other banks were buckling under the agricultural depression of the early 1920s, prosperity would not last. The bank closed just ten years after the opening of its new building. The Citizens State Bank, the only bank in Creston at the time, was not able to endure the 1929 stock market crash and Great Depression. On June 1, 1931, the bank announced its closing, with deposits totaling \$185,000.²¹

Criterion C: Architecture

The Beaux Arts style, named after the French school of architecture, the *Ecole des Beaux-Arts*, emerged in the United States in the late 19th century. Buildings of this style have extensive exterior decorative details and lavish interiors to deliver a symbolic expression of wealth and civic pride. Formal symmetry, Italian Renaissance form, and classical Greek and Roman decorative elements are all utilized in the Beaux Arts style to create an impressive architectural declaration.²² Typically, buildings of the Beaux Arts style were architect-designed and built as a mark of prosperity.²³ The Citizens State Bank is an excellent example. Features representing the Beaux Arts style include the symmetrical façade, arched entrance flanked by columns, the decorative cornice, and several colorful decorative swags and garlands. Truly, a beautiful, ornate building, the chosen style signifies a prominent time in the history of the bank.

Along with the opulent style, the use of glazed architectural terra cotta on two prominent façades of the Citizens State Bank creates a noteworthy building. Promoted as a water-proof, fire-proof, and economical building material, glazed architectural terra cotta was significant in the development of the Chicago School and the Beaux Arts styles in the United States. By using molds, terra cotta pieces allowed for faster and cheaper ornamental detailing than carved stone. Additionally, a variety of colors could be used on a single piece. Thus, with terra-cotta one could have the rich ornamental details of carved stonework, with considerable savings.

¹⁸ *The Creston Statesman*, February 18, 1921, p. 1

¹⁹ *ibid.*

²⁰ *Omaha World Herald*, November 30, 1923, p. 20

²¹ *Omaha World Herald*, June 2, 1931, p. 10

²² “Beaux Arts Style 1885-1930,” Pennsylvania Historical & Museum Commission, online.

²³ *A Field Guide to American Houses*, 380.

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Glazed architectural terra cotta was popular from the late 19th century to the 1930s. A shift in architectural tastes and rising production costs led to its decline.²⁴ The terra cotta used on the Citizens State Bank was produced by the American Terra Cotta and Ceramic Company out of Crystal Lake, Illinois.

The Beaux Arts style and an extensive use of glazed architectural terra cotta is not common in much of small-town Nebraska. According to a search of the Nebraska State Historic Preservation Office (NeSHPO) records, only a handful of Beaux Arts style buildings are recorded in the State, the majority of which are county courthouses. NeSHPO records indicate that only three other small towns have Beaux Arts style banks (Callaway, Comstock, and North Bend). The North Bend bank is also clad in glazed architectural terra cotta, and while an attractive building, it is not as elaborately adorned as the Citizens State Bank in Creston. Creston's bank is somewhat of an oddity for small towns across Nebraska; it is a very grand structure for such a small town.

The Architect:

The bank was designed by Frederick W. Clarke. He, at times in partnership with his brother Edwin, designed several buildings in Nebraska, particularly in Omaha. Clarke was largely known for his work with Omaha Public Schools. Two of the schools he designed in Omaha are listed as Omaha Landmarks and are on the National Register of Historic Places: Vinton School (1908, Tudor Revival) and Rosewater School (1910, Second Renaissance Revival). In addition to Vinton and Rosewater, he also designed Rose Hill School (1916, Collegiate Gothic), Clifton Hill School (1917, Late Gothic Revival), Technical High School (1921, Neo Classical Revival), and Sherman School (1926, Eclectic). As witnessed by these school commissions, Clarke's designs utilized a multitude of styles. His use of the Beaux Arts style for the Citizens State Bank highlighted his talent as an architect as well as created a lasting impression upon the small town of Creston.

Additional Historic Information:

According to Platte County deed records, Citizens State Bank continued to own the building until 1940. At this time, due to a tax foreclosure, it was sold by public auction to the Village of Creston for \$102.50. After the bank closed in 1931, the building was used as a grocery store, meat locker plant, and possibly a furniture store.²⁵ In 1946, Emil Motyeka and his wife bought the building. Emil then deeded the building to his son Emil T. and wife, Meta H. Motyeka, in 1950. According to local stories, the Motyekas used the building as a meat locker plant. In 1964, Farmers Co-operative Oil Company bought the building, and it continued to be owned by a co-op until 2005. The co-ops generally used the building for feed storage.

At the time of Creston's Centennial in 1990, the Co-op owned the building and used it as a feed-storage shed. Norman Osten, who worked at the Co-op at the time, along with his family and friends, painted and "spruced up" the entrance and a section of the interior, just a few yards inside the entrance, to recreate an old bank scene for a Centennial celebration exhibit. This is the last time improvements were made to the building, which has remained empty since the Co-op closed in 2005.

²⁴ "Preservation Brief 7: The Preservation of Historic Glazed Architectural Terra-Cotta," Technical Preservation Services, online.

²⁵ *Norfolk Daily News*; August 16, 1989.

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9. Major Bibliographic References

Bibliography (Insert bibliography here – cite the books, articles and other sources used in preparing this form.)

"Banks are Closed, Creston, Verdigre." *Omaha World Herald*. June 2, 1931; p. 10.

"Beaux Arts Style 1885-1930." *Pennsylvania Historical & Museum Commission*. Available at:
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"Preservation Brief 7: The Preservation of Historic Glazed Architectural Terra-Cotta." *Technical Preservation Services*. Available online at: <http://www.cr.nps.gov/hps/tps/briefs/brief07.htm>. Accessed October 2012, last update unknown.

Shop drawings (terra cotta elevations) and photo. American Terra Cotta Company Records (N5). Northwest Architectural Archives, University of Minnesota Libraries, Minneapolis, MN.

"Two Creston Banks Merged Yesterday." *Omaha World Herald*. November 30, 1923; p. 20.

Citizens State Bank
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Previous documentation on file (NPS):

- preliminary determination of individual listing (36 CFR 67 has been requested)
- previously listed in the National Register
- previously determined eligible by the National Register
- designated a National Historic Landmark
- recorded by Historic American Buildings Survey #
- recorded by Historic American Engineering Record #
- recorded by Historic American Landscape Survey #

Primary location of additional data:

- State Historic Preservation Office
- Other State agency
- Federal agency
- Local government
- University
- Other (Name of repository)

Historic Resources Survey Number (if assigned): PT03-003

10. Geographical Data

Acreage of property Less than one USGS Quadrangle Creston Quadrangle

Latitude/Longitude Coordinates

Datum if other than WGS84: _____

- | | | | | |
|----|----------|------------------|-----------|------------------|
| 1. | Latitude | <u>41.706804</u> | Longitude | <u>97.363721</u> |
| 2. | Latitude | _____ | Longitude | _____ |
| 3. | Latitude | _____ | Longitude | _____ |
| 4. | Latitude | _____ | Longitude | _____ |

Verbal Boundary Description (Describe the boundaries of the property.)

204 Pine Street. Lot 17 and the east 8 feet of Lot 18, Block 5 of the original village plat of Creston, Platte County, Nebraska.

Boundary Justification (Explain why the boundaries were selected.)

The selected boundaries are those that were historically associated with the Citizens State Bank.

11. Form Prepared By

name/title Audrey Mohr
organization Nebraska State Historical Society date December 2012
street & number 1500 R Street, PO Box 82554 telephone 402-471-4775
city or town Lincoln state NE zip code 68501
email audrey.mohr@nebraska.gov

Additional Documentation

Submit the following items with the completed form:

- **Maps:** A USGS map or equivalent (7.5 or 15 minute series) indicating the property's location.
- **Sketch map** for historic districts and properties having large acreage or numerous resources. Key all photographs to map.
- **Additional items:** (Check with the SHPO for any additional items.)

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Photographs

Submit clear and descriptive photographs. The size of each image must be 1600x1200 pixels (minimum), 3000x2000 preferred, at 300 ppi (pixels per inch) or larger. Key all photographs to the sketch map. Each photograph must be numbered and that number must correspond to the photograph number on the photo log. For simplicity, the name of the photographer, photo date, etc. may be listed once on the photograph log and doesn't need to be labeled on every photograph.

Photo Log

Name of Property Citizens State Bank

City or Vicinity Creston

County Platte

State Nebraska

Photographer Patrick Haynes, NSHS

Date Photographed 9-28-2012

Description of Photograph(s) and number, include description of view indicating direction of camera.

Photo 1 of 13 (NE_PlatteCounty_CitizensStateBank_001)

Citizens State Bank, main (south) and side (west) facades. Camera facing northeast.

Photo 2 of 13(NE_PlatteCounty_CitizensStateBank_002)

Mosaic tile on exterior entry. Camera facing north.

Photo 3 of 13 (NE_PlatteCounty_CitizensStateBank_003)

Detail of terra cotta decoration and cornice of main (south) facade. Camera facing northwest.

Photo 4 of 13 (NE_PlatteCounty_CitizensStateBank_004)

Side (west) facade. Camera facing northeast.

Photo 5 of 13 (NE_PlatteCounty_CitizensStateBank_005)

Detail of terra cotta decoration on west facade. Camera facing east.

Photo 6 of 13 (NE_PlatteCounty_CitizensStateBank_006)

Rear (north) facade. Camera facing southwest.

Photo 7 of 13 (NE_PlatteCounty_CitizensStateBank_007)

From the mezzanine level looking down to the main bank floor and lobby. Camera facing south.

Photo 8 of 13 (NE_PlatteCounty_CitizensStateBank_008)

From the lobby area looking up to mezzanine level. Camera facing northeast.

Photo 9 of 13 (NE_PlatteCounty_CitizensStateBank_009)

Southwest corner interior. Camera facing southwest.

Photo 10 of 13 (NE_PlatteCounty_CitizensStateBank_010)

Hall to community room, stairs on right side of image. Camera facing north.

Photo 11 of 13 (NE_PlatteCounty_CitizensStateBank_011)

Northern space on mezzanine level. Camera facing north.

Photo 12 of 13 (NE_PlatteCounty_CitizensStateBank_012)

Office on mezzanine level. Camera facing west.

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Photo 13 of 13 (NE_PlatteCounty_CitizensStateBank_013)
Skylight in mezzanine. Camera facing east.

Paperwork Reduction Act Statement: This information is being collected for applications to the National Register of Historic Places to nominate properties for listing or determine eligibility for listing, to list properties, and to amend existing listings. Response to this request is required to obtain a benefit in accordance with the National Historic Preservation Act, as amended (16 U.S.C. 460 et seq.).

Estimated Burden Statement: Public reporting burden for this form is estimated to average 100 hours per response including time for reviewing instructions, gathering and maintaining data, and completing and reviewing the form. Direct comments regarding this burden estimate or any aspect of this form to the Office of Planning and Performance Management, U.S. Dept. of the Interior, 1849 C. Street, NW, Washington, DC.

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National Park Service**

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Figure 2: Map of Creston. The red rectangle marks Citizens State Bank. Map from Google.

Figure 3: Exterior photo key, aerial view.

Figure 4: Citizens State Bank c. 1920. Photo from the American Terra Cotta Company Records (N5), Northwest Architectural Archives, University of Minnesota Libraries, Minneapolis, MN.

Figure 5: Plan drawings for Citizens State Bank. Image from the American Terra Cotta Company Records (N5), Northwest Architectural Archives, University of Minnesota Libraries, Minneapolis, MN.

Figure 6: Detail of plan drawing for Citizens State Bank. Image from the American Terra Cotta Company Records (N5), Northwest Architectural Archives, University of Minnesota Libraries, Minneapolis, MN.

Figure 7: Detail of plan drawing for Citizens State Bank. Image from the American Terra Cotta Company Records (N5), Northwest Architectural Archives, University of Minnesota Libraries, Minneapolis, MN.

Figure 8:
Citizens State Bank plan and photo key, first floor.

Figure 9:
Citizens State Bank plan and photo key, second floor.

Figure 10:
Citizens State Bank plan, basement.

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Figure 2: Map showing Creston's relation to Columbus and Omaha. The red point marks Creston. Map from Google.

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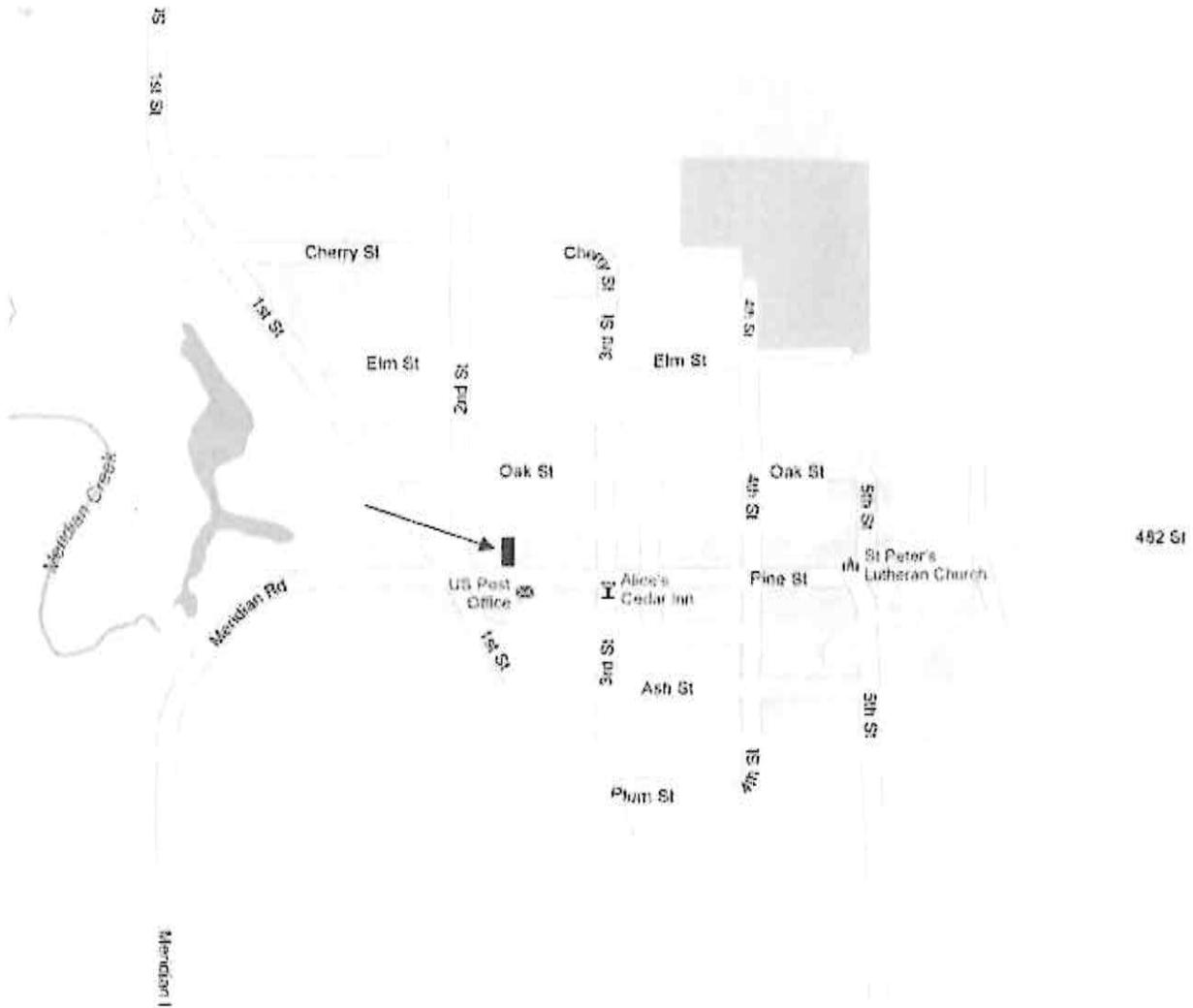


Figure 2: Map of Creston. The red rectangle marks Citizens State Bank. Map from Google.

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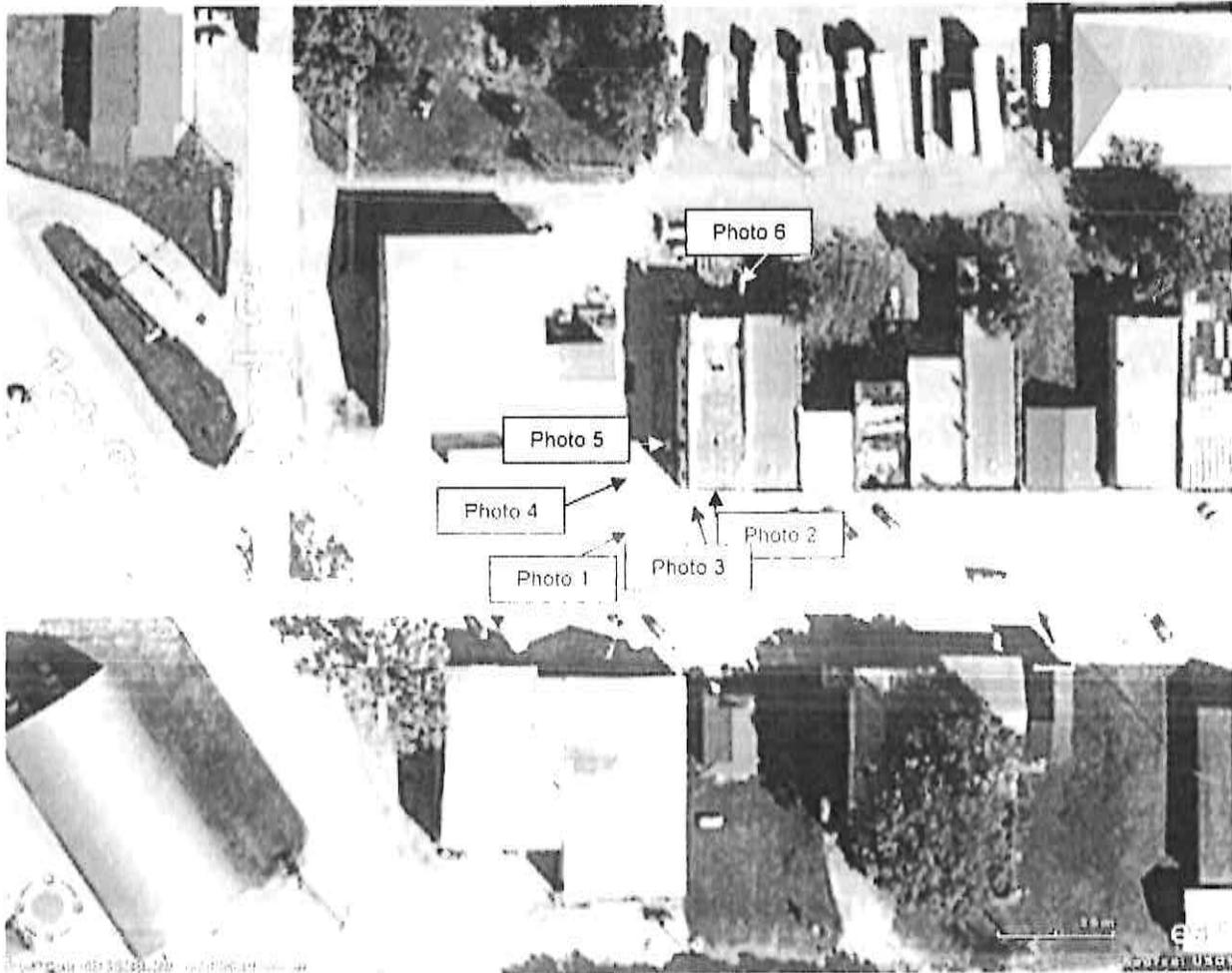


Figure 3: Exterior photo key, aerial view.

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Figure 4: *The image provided is under copyright protection and has been purged from the nomination.*

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Figure 5: *The image provided is under copyright protection and has been purged from the nomination.*

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Figure 6: *The image provided is under copyright protection and has been purged from the nomination.*

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Figure 7: *The image provided is under copyright protection and has been purged from the nomination.*

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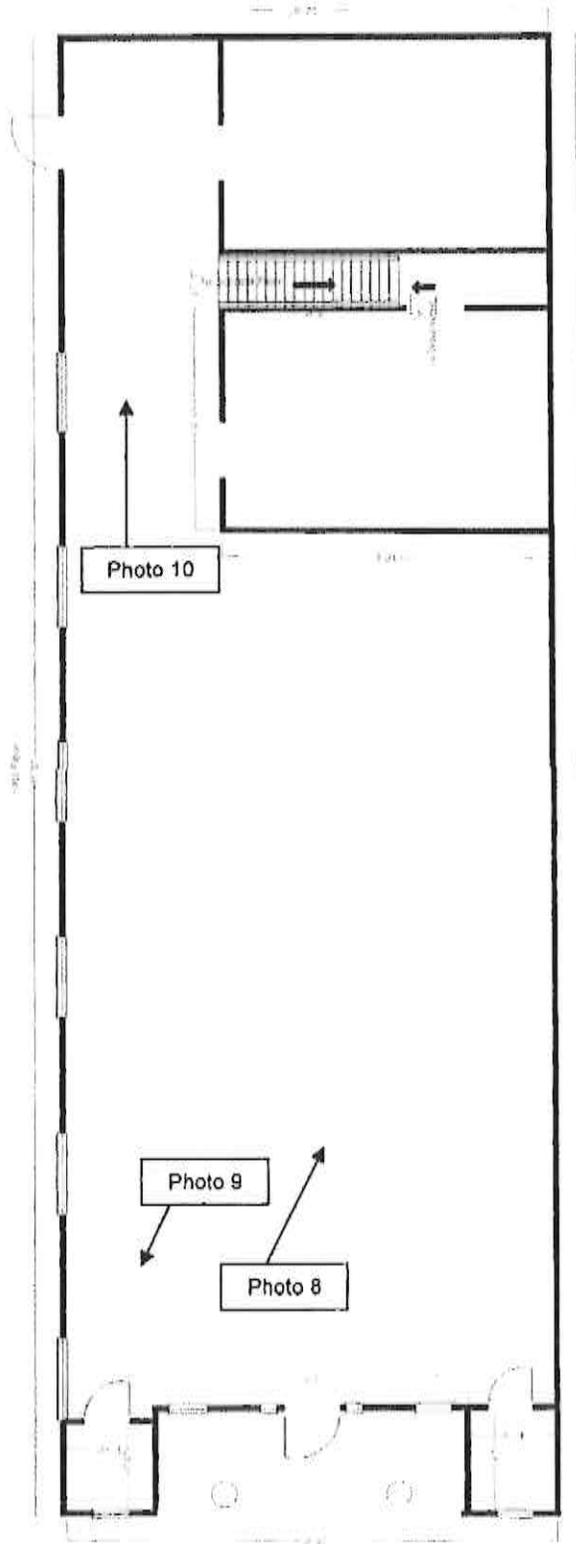
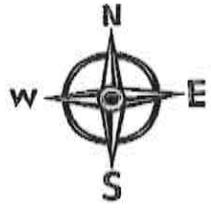
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Figure 8:
Citizens State Bank
Plan and Photo Key
First Floor

Not Drawn to Scale



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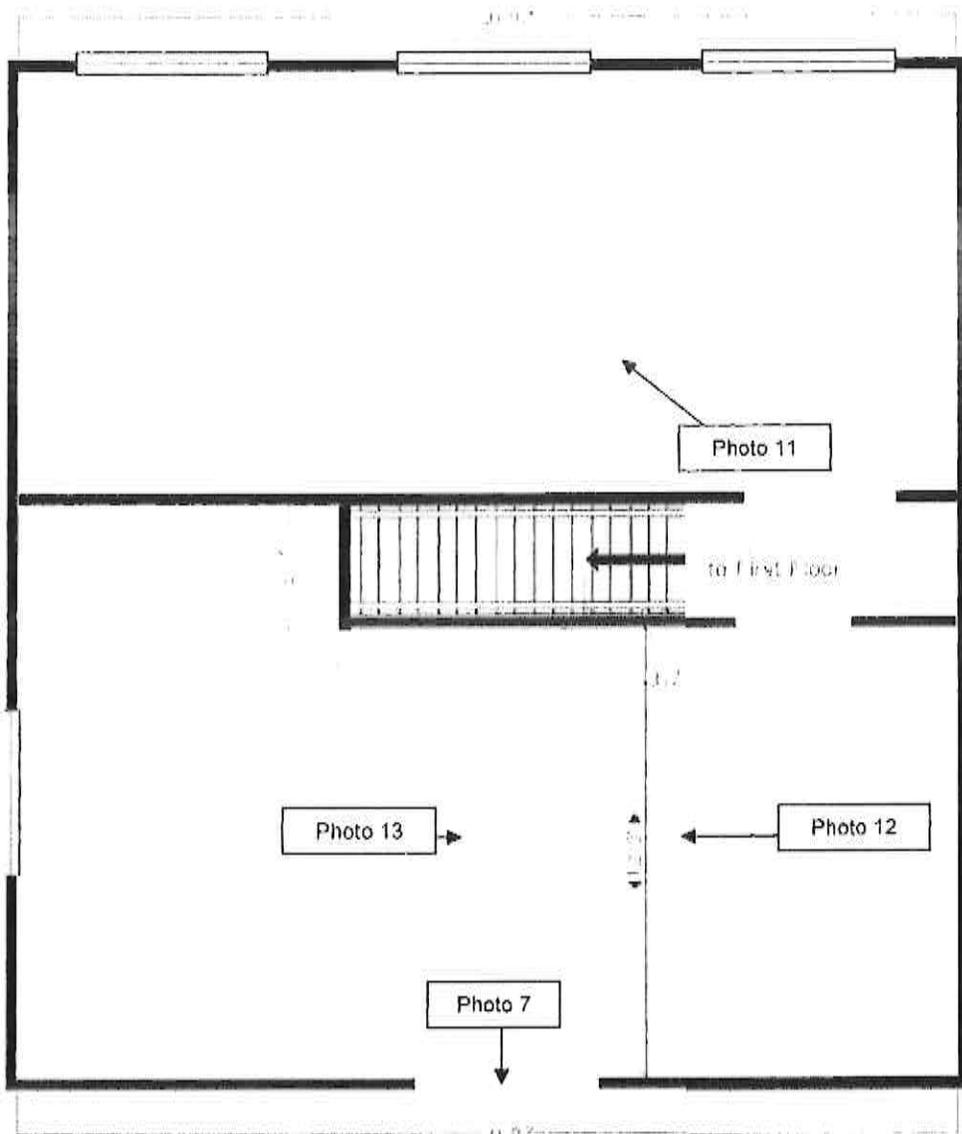
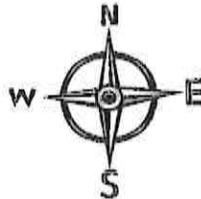
Citizens State Bank
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Figure 9:
Citizens State Bank
Plan and Photo Key
Second Floor

Not Drawn to Scale



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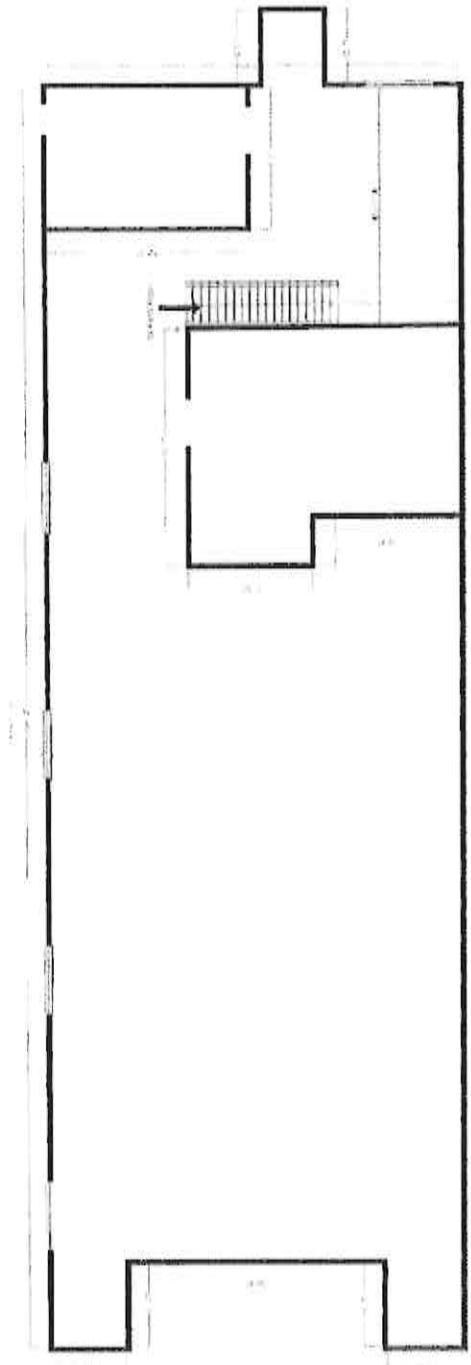
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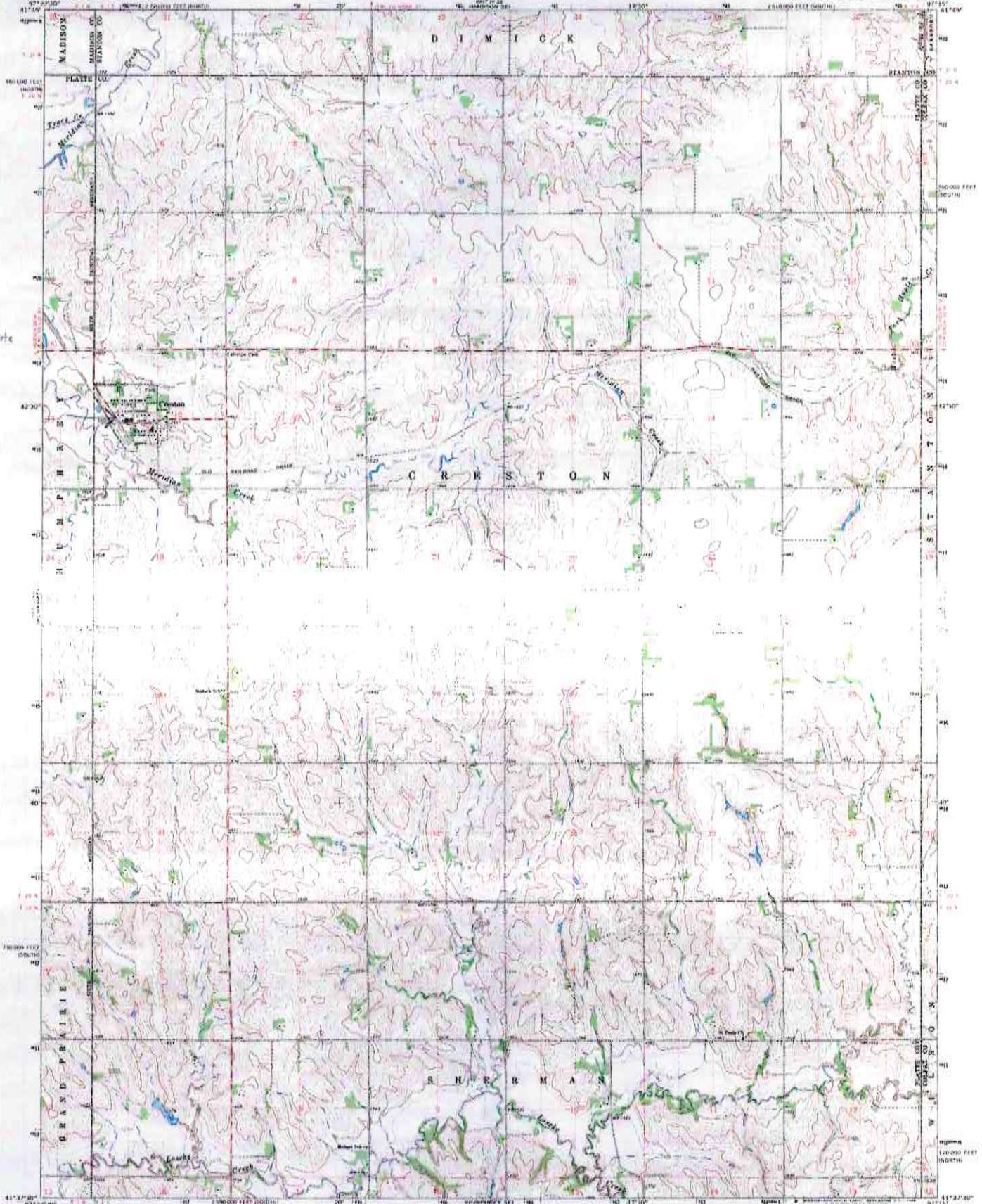
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Figure 10:
Citizens State Bank
Plan
Basement

Not Drawn to Scale



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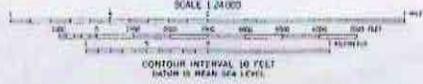
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Topography by photogrammetric methods from aerial photographs taken 1965. Field checked 1966.

Polymer projection. 1927 North American datum. 100,000-foot grid based on Nebraska coordinate system, south and north zones.

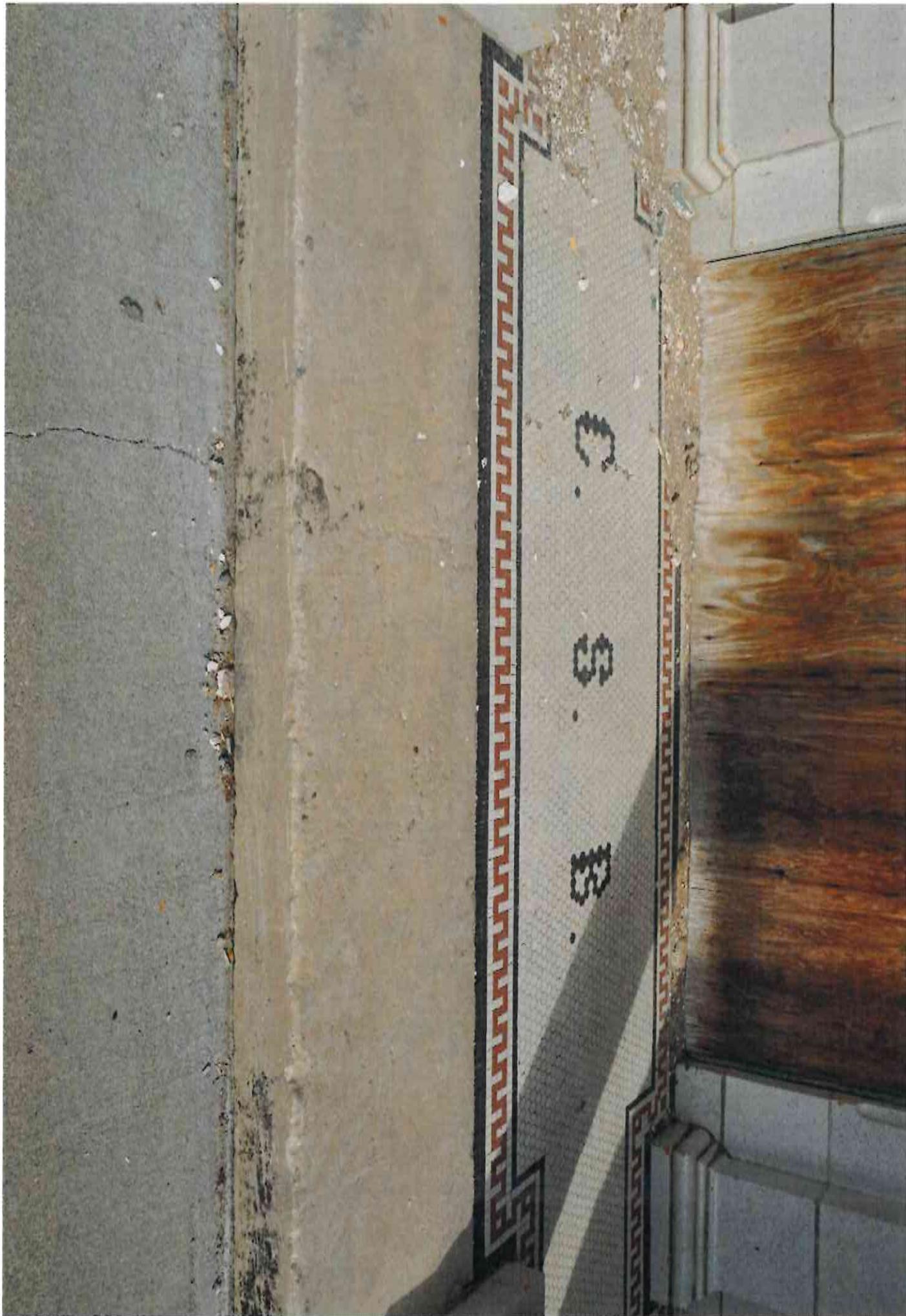
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Fine red dashed lines indicate selected fence and rail lines where generally visible on aerial photographs. This information is unclassified.



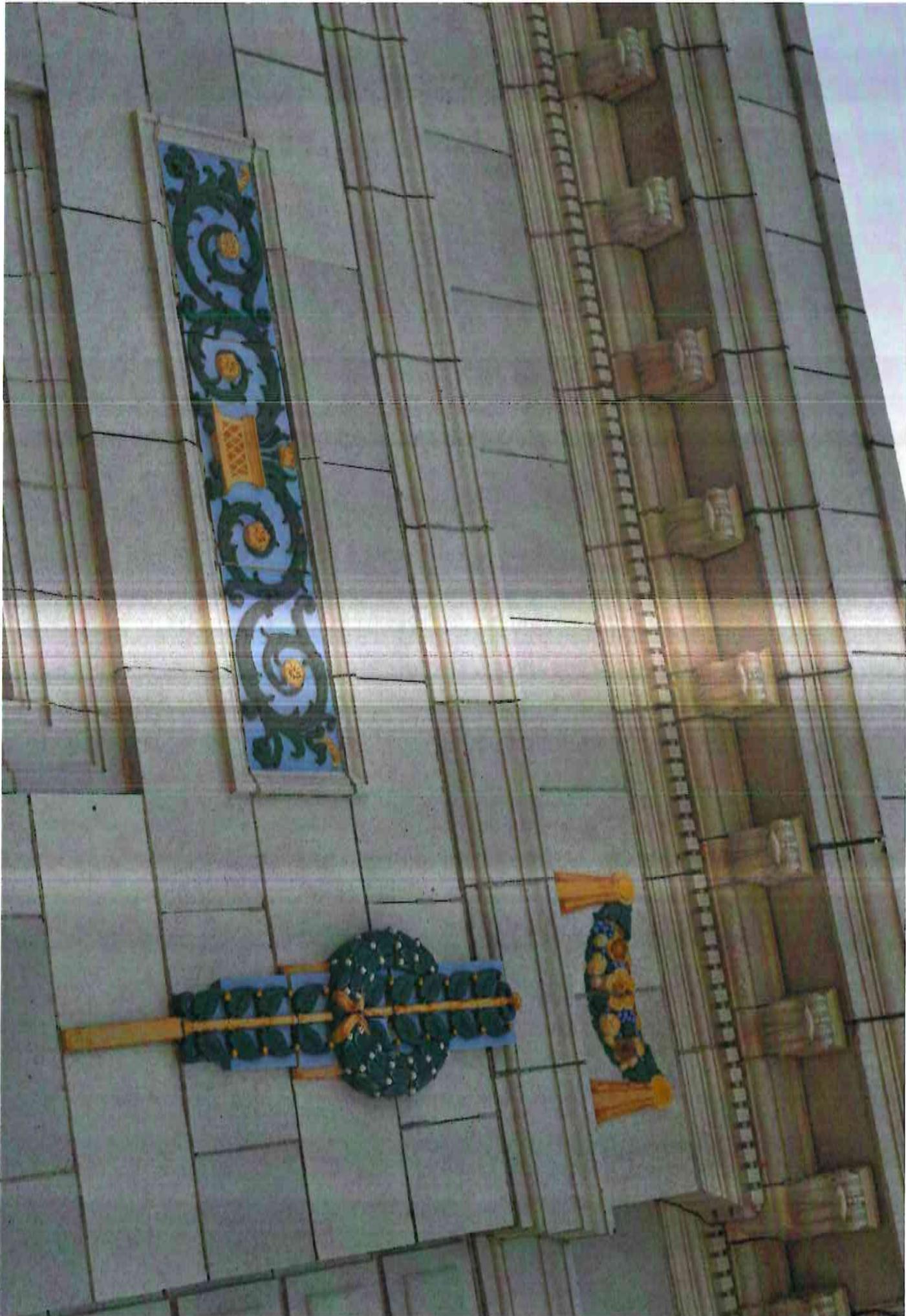
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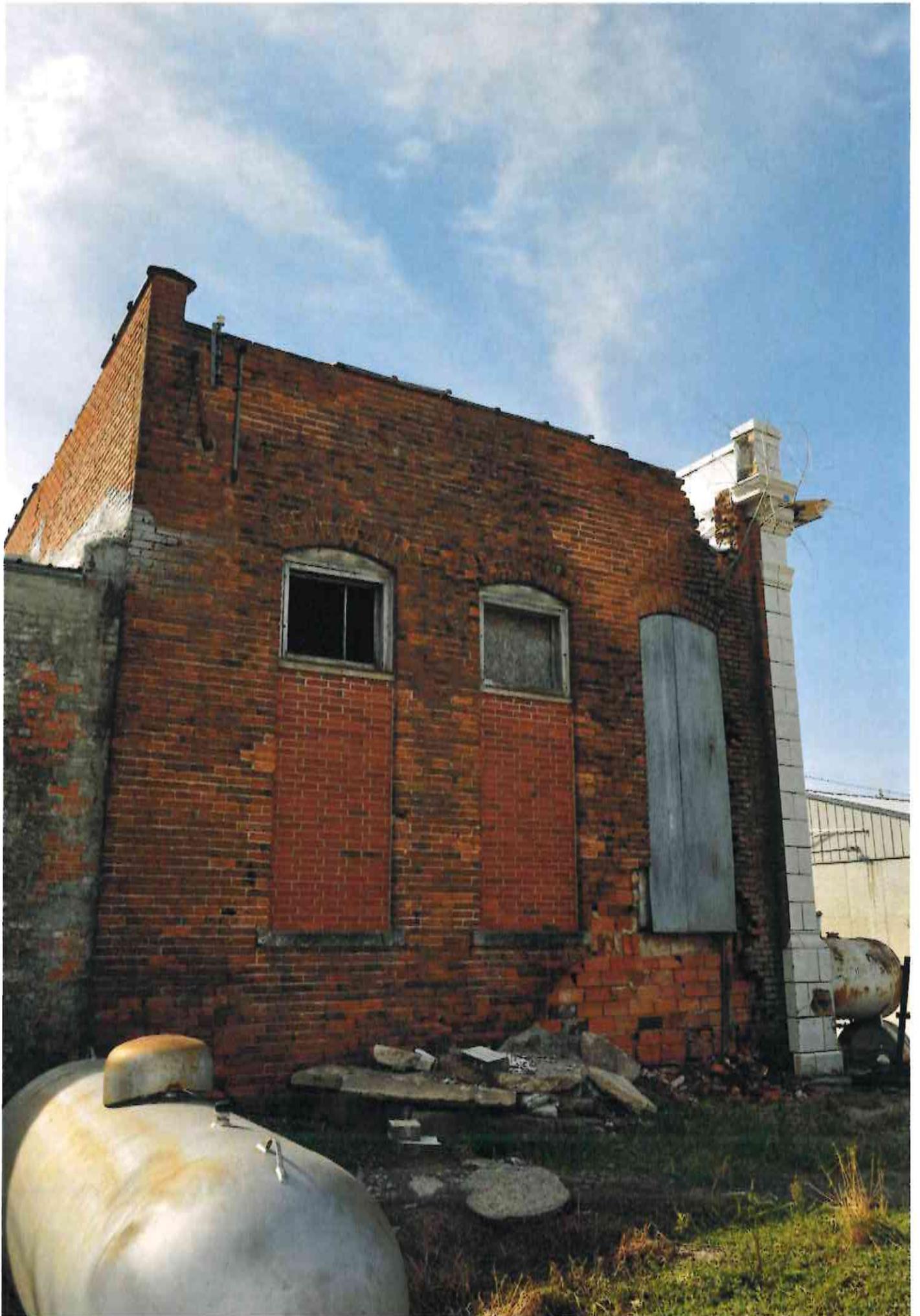
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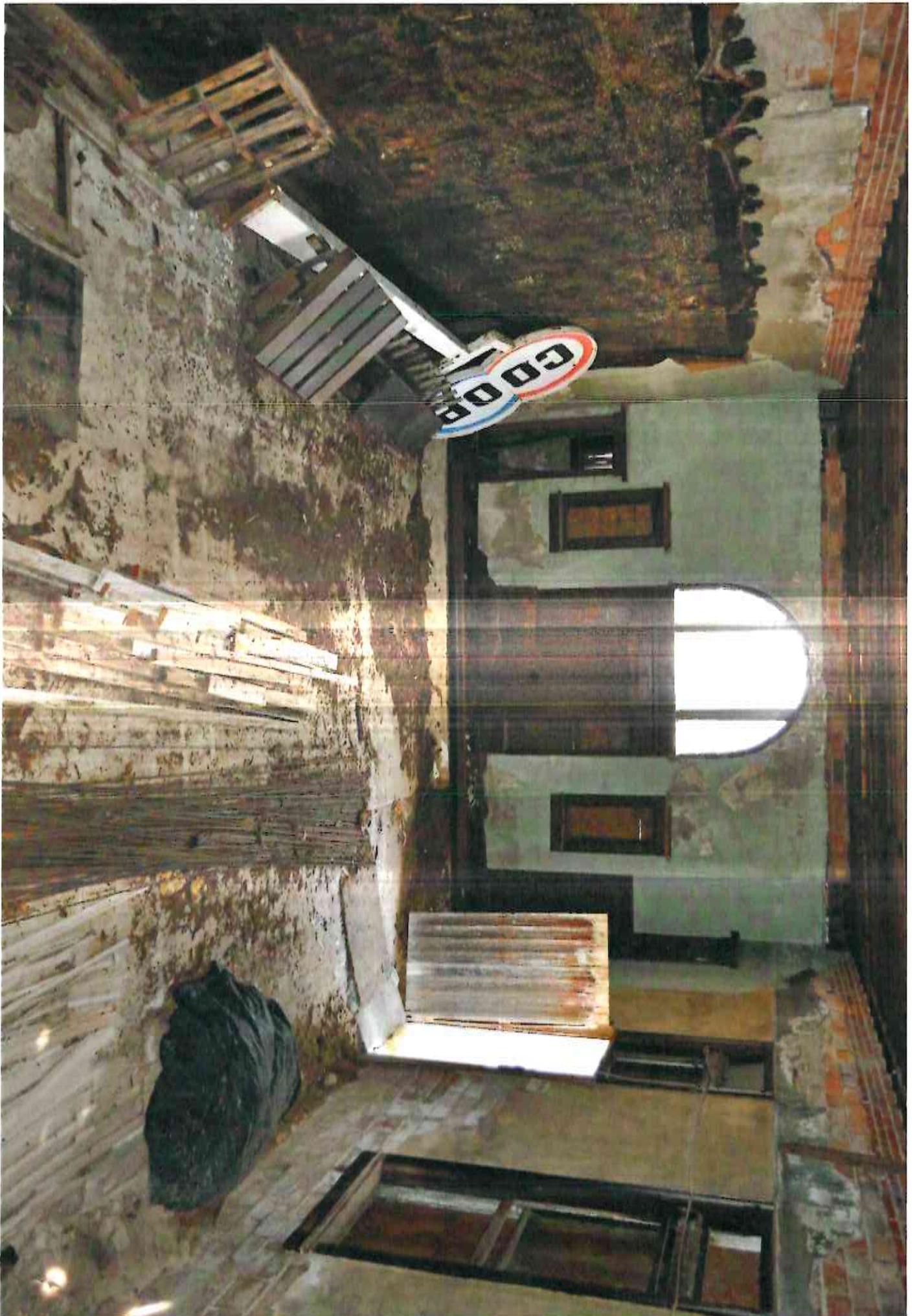














15/12/25
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22/12/25
29/12/25

PIG
STARTER
12/12/25

PIG
STARTER
12/12/25

HOLD
DO NOT
40

HOLD
DO NOT
40











UNITED STATES DEPARTMENT OF THE INTERIOR
NATIONAL PARK SERVICE

NATIONAL REGISTER OF HISTORIC PLACES
EVALUATION/RETURN SHEET

REQUESTED ACTION: NOMINATION

PROPERTY NAME: Citizens State Bank

MULTIPLE NAME:

STATE & COUNTY: NEBRASKA, Platte

DATE RECEIVED: 3/08/13 DATE OF PENDING LIST: 4/03/13
DATE OF 16TH DAY: 4/18/13 DATE OF 45TH DAY: 4/24/13
DATE OF WEEKLY LIST:

REFERENCE NUMBER: 13000200

REASONS FOR REVIEW:

APPEAL: N DATA PROBLEM: N LANDSCAPE: N LESS THAN 50 YEARS: N
OTHER: N PDIL: N PERIOD: N PROGRAM UNAPPROVED: N
REQUEST: Y SAMPLE: N SLR DRAFT: N NATIONAL: N

COMMENT WAIVER: N

ACCEPT RETURN REJECT 4/24/2013 DATE

ABSTRACT/SUMMARY COMMENTS:

*Excellent example of Beaux Arts design executed in Terra Cotta
important Commercial Anchor for a small agricultural town, but
waylaid by the Depression*

RECOM./CRITERIA Accept A+C

REVIEWER J. Gubben DISCIPLINE _____

TELEPHONE _____ DATE _____

DOCUMENTATION see attached comments Y/~~N~~ see attached SLR Y/~~N~~

If a nomination is returned to the nominating authority, the nomination is no longer under consideration by the NPS.



March 4, 2013

J. Paul Loether
National Register—National Historic Landmarks Programs
National Park Service
1201 "I" Street NW, 8th Floor
Washington, DC 20005

RE: Citizens State Bank
Creston, Platte County, Nebraska

Dear Mr. Loether:

Please find enclosed the National Register of Historic Places nomination form for the above resource. This form has met all notification and other requirements as established in 36 CFR 60.

If you have any questions concerning this nomination, please let me know.

Sincerely,

A handwritten signature in black ink that reads "L. Robert Puschendorf". The signature is written in a cursive style and is positioned above the printed name and title.

L. Robert Puschendorf
Deputy State Historic Preservation Officer

Enclosure

1500 R Street
PO Box 82554
Lincoln, NE 68501-2554
p: (800) 833-6747
(402) 471-3270
f: (402) 471-3100
www.nebraskahistory.org



Joeckel, Jeffery <Jeff_joeckel@nps.gov>

RE: Recent National Register Listings

1 message

Mohr, Audrey <audrey.mohr@nebraska.gov>
To: "Joeckel, Jeffery" <jeff_joeckel@nps.gov>

Tue, May 21, 2013 at 9:42 AM

Hi Jeff,

I suggested just removing the continuation sheets so it would be less work on your part, but if you're willing to go in and remove specific images, that would be great! Here is what needs to be removed:

Nottingham Apartments: Figure 4

Ottawa Block: Figures 10-12

Lincoln Highway – Grand Island Seedling Mile: Figure 3

Citizens State Bank: Figures 4-7

All of the images for Omaha Park & Boulevard System and Bethphage Mission are owned by the property owners, and we have full permission to use them online.

Thank you for doing this, and I promise that I'll have the images removed before I send them to you next time!

Audrey

From: Joeckel, Jeffery [mailto:jeff_joeckel@nps.gov]
Sent: Tuesday, May 21, 2013 8:04 AM
To: Mohr, Audrey
Subject: Re: Recent National Register Listings

Thank you for letting us know. The most recent listings we have from Nebraska are:

NEBRASKA, DOUGLAS COUNTY,

[Nottingham Apartments, The,](#)

3304 Burt St.,

Omaha, 13000195,

LISTED, 4/23/13

NEBRASKA, DOUGLAS COUNTY,

[Omaha Park and Boulevard System,](#)

20 city parks, 4 golf courses & 19 connecting blvds. Including RiverView, Hanscom & Fontenelle Parks., & Blvds.,

Omaha, 13000196,

LISTED, 4/23/13

NEBRASKA, DOUGLAS COUNTY,

[Ottawa Block, The,](#)

2401 Farnam St.,

Omaha, 13000197,

LISTED, 4/22/13

NEBRASKA, HALL COUNTY,

[Lincoln Highway--Grand Island Seedling Mile,](#)

Seedling Mile Rd.,

Grand Island, 13000198,

LISTED, 4/24/13

(Lincoln Highway in Nebraska MPS)

NEBRASKA, KEARNEY COUNTY,

Bethphage Mission,

1044 23rd Rd.,

Axtell vicinity, 13000199,

LISTED, 4/24/13

NEBRASKA, PLATTE COUNTY,

[Citizens State Bank,](#)

204 Pine St.,

Creston, 13000200,

LISTED, 4/24/13

Do you need the embedded images from the continuation sheets for all of these removed? (For example on the Nottingham Apts, pages pdf pages 18 and 19 (figures 3 and 4) are of an old newspaper advertisement and a 1925 photo?

Please let me know, if you need all of these types of images removed from all of these files. I can remove them, then send copies to you and Jim to ensure that everyone knows what is for public accessibility.

Thank you,

Jeff Joeckel

Archivist, National Register of Historic Places

jeff_joeckel@nps.gov

202-354-2225

Website: www.nps.gov/history/nr

Facebook: www.facebook.com/NationalRegisterNPS

Flickr: www.flickr.com/photos/nationalregister/

On Tue, May 21, 2013 at 8:13 AM, Gabbert, James <james_gabbert@nps.gov> wrote:

Audrey:

I am copying this to Jeff Joeckel, our archivist, scanning dude, and all-around-good egg. He can take care of the problem and will contact you if he has questions about what needs to be removed.

On Mon, May 20, 2013 at 11:05 AM, Mohr, Audrey <audrey.mohr@nebraska.gov> wrote:

Hi Jim,

I just realized that the nominations that were just listed are now available on the NPS website (even though my computer is not letting me download them). We had a few photos that we are removing from the nominations when we put them on our website because we only received "academic" permission to use the photos, not internet permission. Could you please remove the continuation sheets from what you have posted so that the permission is not violated? We will not include these photos in future submissions, but will rather simply reference them in the bibliography.

Thanks,

Audrey

Audrey Mohr

National Register & CLG Coordinator

Nebraska State Historic Preservation Office

Nebraska State Historical Society

1500 R Street

PO Box 82554

Lincoln, NE 68501-2554

p: (402) 471-4775

f: (402) 471-3100

audrey.mohr@nebraska.gov



Your Nebraska source for the histories we share

www.nebraskahistory.org



Join us for the first **Nebraska Preservation Conference on June 14!**

—
Jim Gabbert

Historian

National Register of Historic Places/National Historic Landmarks

(202) 354-2275

 **IRS** DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA PA 19255-0023

Date of this notice: 06-17-2025

Employer Identification Number:
39-2641343

002700.679781.502357.27703 1 MB 0.622 532



Form: SS-4

Number of this notice: CP 575 E

For assistance you may call us at
1-800-829-4933


VAULT INITIATIVE
2127 S 35TH AVE
OMAHA NE 68105

IF YOU WRITE, ATTACH THE
STUB OF THIS NOTICE.

002700

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 39-2641343. This EIN will identify your entity, accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

Taxpayers request an EIN for their business. Some taxpayers receive CP575 notices when another person has stolen their identity and are opening a business using their information. If you did not apply for this EIN, please visit, www.irs.gov/einnotrequested.

When filing tax documents, making payments, or replying to any related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

When you submitted your application for an EIN, you checked the box indicating you are a non-profit organization. Assigning an EIN does not grant tax-exempt status to non-profit organizations. Publication 557, Tax-Exempt Status for Your Organization, has details on the application process, as well as information on returns you may need to file. To apply for recognition of tax-exempt status, organizations must complete an application on one of the following forms: Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code; Form 1024, Application for Recognition Under Section 501(a); or Form 1024-A, Application for Recognition of Exemption Under 501(c)(4) of the Internal Revenue Code.

Nearly all organizations claiming tax-exempt status must file a Form 990-series annual information return (Form 990, 990-EZ, or 990-PF) or notice (Form 990-N) beginning with the year they legally form, even if they have not yet applied for or received recognition of tax-exempt status.

Unless a filing exception applies to you (search www.irs.gov for Annual Exempt Organization Return: Who Must File). We start calculating this three-year period from the tax year we assigned the EIN to you. If that first tax year isn't a full twelve months, you're still responsible for submitting a return for that year. If you didn't legally form in the same tax year which you obtained your EIN, contact us at the phone number or address listed at the top of this letter.

For the most current information on your filing requirements and other important information, visit www.irs.gov/charities.

IMPORTANT REMINDERS:

- * Keep a copy of this notice in your permanent records. This notice is issued only one time and IRS will not be able to generate a duplicate copy for you. You may give a copy of this document to anyone asking for proof of your EIN.
- * Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.
- * Refer to this EIN on your tax-related correspondence and documents.
- * Provide future officers of your organization with a copy of this notice.

Your name control associated with this EIN is VAUL. You will need to provide this information, along with your EIN, if you file your returns electronically.

Safeguard your EIN by referring to Publication 4557, Safeguarding Taxpayer Data: A Guide for Your Business.

You can get any of the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions about your EIN, you can contact us at the phone number or address listed at the top of this notice. If you write, please tear off the stub at the bottom of this notice and include it with your letter. If you do not need to write us, do not complete, and return this stub.

Thank you for your cooperation.

Exhibit F

**ARTICLES OF INCORPORATION
OF
THE VAULT INITIATIVE**

The undersigned, acting as the incorporator of a nonprofit corporation under the Nebraska Nonprofit Corporation Act (the "Act"), adopts the following Articles of Incorporation for such corporation:

ARTICLE I

The name of the corporation shall be The Vault Initiative (the "Corporation").

ARTICLE II

This Corporation is a public benefit corporation.

ARTICLE III

The Corporation shall not have members.

ARTICLE IV

The purposes for which this Corporation is formed are to operate exclusively for charitable, educational, religious or scientific purposes, and any other purpose described in Section 501(c)(3) of the Internal Revenue Code of 1986, and any corresponding provisions of future United States Revenue Laws ("Code"), including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Code.

Subject to the express limitation that the Corporation shall neither have nor exercise any power, nor shall it engage directly or indirectly in any activity, that would invalidate its status (a) as a corporation which is exempt from federal income taxation as an organization described in Section 501(c)(3) of the Code, or (b) as a corporation, contributions to which are deductible under Section 170(c)(2) of the Code, the Corporation shall have and possess all powers and rights conferred upon corporations by the Act and any enlargement of such powers conferred by subsequent legislative acts; and, in addition thereto, the Corporation shall have and exercise all powers and rights not otherwise denied nonprofit corporations by the laws of Nebraska, as are necessary, suitable, proper, convenient, or expedient to the attainment of the purposes of the Corporation.

No substantial part of the activities of the Corporation shall be to carry on propaganda or otherwise attempting to influence legislation (except as is otherwise provided by Section 501(h) of the Code), and the Corporation shall not participate in or intervene in (including the publishing and distributing of statements) any political campaign on behalf of any candidate for public office; nor shall the Corporation engage in any activities that are unlawful under applicable federal, state or local laws.

No part of the net earnings or principal of the Corporation shall inure to the benefit of or be distributed to any director, trustee, officer of the Corporation; or any private individual (except that reasonable compensation may be paid for services rendered to or for the Corporation in

connection with one or more of its purposes) and no trustee, officer of the Corporation, or any affiliated organizations, or any private individual shall be entitled to share in the distribution of any of the Corporation's assets on dissolution of the Corporation.

ARTICLE V

Upon the dissolution of the Corporation, its assets shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE VI

The address of the Corporation's initial registered office is 2127 S. 35th Ave., Omaha, Nebraska, 68105, and the name of the initial registered agent at such address shall be Jamie Olmer.

ARTICLE VII

The name and street address of the sole incorporator is Jamie Olmer, 2127 S. 35th Ave., Omaha, Nebraska 68105.

ARTICLE VIII

To the extent permitted by law, except as otherwise provided herein, the Corporation shall indemnify any individual who is or was a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that they are or were a Director, officer, employee or agent of the Corporation, or are or were serving at the request of the Corporation as a director, officer, trustee, employee or agent of another corporation, partnership, joint venture or other enterprise or as a trustee, officer, employee or agent of an employee benefit plan, against expenses, including attorney fees, judgments, fines and amounts paid in settlement actually and reasonably incurred by them in connection with such action, suit or proceeding if: (i) the individual conducted themselves in good faith; (ii) the individual reasonably believed (a) in the case of conduct in such person's official capacity, that such person's conduct was in the Corporation's best interests, and (b) in all other cases, that such person's conduct was at least not opposed to the Corporation's best interests; and, (iii) with respect to any criminal action or proceeding, the individual had no reasonable cause to believe their conduct was unlawful.

Notwithstanding the foregoing, as stipulated by the Act, the Corporation shall not indemnify any individual (i) in connection with any proceeding by or in the right of the Corporation in which the individual was adjudged liable to the Corporation, or (ii) in connection with any other proceeding charging improper personal benefit to the individual, whether or not acting in an official capacity with respect to the Corporation, in which the individual was adjudged liable on the basis that personal benefit was improperly received.

To the extent permitted by law, the Corporation shall have the power to purchase and maintain insurance on behalf of any person who is or was a Director, officer, employee or agent of the Corporation against any liability asserted against them and incurred in such capacity or arising out of their status as such, whether or not the Corporation would have the power to indemnify them against such liability.

The indemnity provided for by this Article shall not be deemed to be exclusive of any other rights to which those indemnified may be otherwise entitled, nor shall the provisions of this Article be deemed to prohibit the Corporation from extending its indemnification to cover other persons or activities to the extent permitted by law or pursuant to any provision in the Bylaws.

DATED: June 2, 2025.

Signed by:

Jamie Olmer

E469AD9572C5482

Jamie Olmer, Sole Incorporator

Exhibit G

**BYLAWS
OF
THE VAULT INITIATIVE**

(the "Corporation")

**ARTICLE I
GOVERNING LAW**

The Corporation is governed by the Nebraska Nonprofit Corporation Act (the "Act"). A mandatory provision of the Act shall control over any conflicting provision contained in the Articles of Incorporation of the Corporation, as amended from time to time (the "Articles"), or these Bylaws. The Articles shall control over any conflicting provision contained in these Bylaws.

**ARTICLE II
OFFICES**

The registered office of the Corporation shall be as set forth in the Articles, or as otherwise updated by the Board of Directors (sometimes referred to herein as the "Board") from time to time. The Corporation may establish other offices as determined by the Board.

**ARTICLE III
DIRECTORS**

Section 1. General Powers. The business and affairs of the Corporation shall be managed by its Board of Directors.

Section 2. Number. The number of Directors on the Board shall be not less than three (3) and not more than nine (9), with such specific number as determined by the Board from time to time. Directors shall be divided into three (3) classes: Class I, Class II, and Class III. The number of Directors in each Class shall be as nearly equal as may be to serve staggered three- (3) year terms, with each Class consisting of at least one (1) Director. As the term of each Class expires, the successor(s) to the elected Directors in such Class shall be elected to serve three- (3) year terms.

Section 3. Election and Term of Office. To become a Director, a person shall be nominated by a Director and elected by the Board. Except as necessary to provide for staggered terms with respect to the initial Directors, Directors shall hold office for a term of three (3) years, and each shall serve for such term and until the election and qualification of a successor, or until such Director's death, resignation, or removal. Directors may be elected to serve any number of consecutive terms.

Section 4. Regular Meetings. A regular annual meeting of the Board of Directors shall be held in June of each year upon written notice for the purpose of electing Directors and appointing officers.

Section 5. Special Meetings. Special meetings of the Board of Directors may be called by the President or twenty percent (20%) of the Directors then in office. The person or persons authorized to call such special meetings may fix any time and place for such special meetings.

Section 6. Notice. Except as otherwise expressly required by law or the Articles or these Bylaws, notice of any special meeting shall be given at least two (2) days prior to such meeting by written notice delivered personally, sent by first-class mail, or sent via e-mail to each Director at the Director's address or e-mail address, as applicable, as shown in the records of the Corporation. As stipulated by the Act, if mailed, such notice shall be deemed delivered upon the earlier to occur of: (i) receipt by the applicable Director or (ii) five (5) days after deposit in the United States mail so addressed, with first-class postage thereon prepaid. If notice is given by e-mail, such notice shall be deemed given upon receipt of confirmation of transmission by the sender. Neither the business to be transacted at, nor the purpose of, any meeting of the Board need be specified in the notice of such meeting, unless specifically required by law or the Articles or these Bylaws.

Section 7. Waiver of Notice. Any Director may waive notice of any meeting. A waiver must be in writing, signed by the Director entitled to notice, and be filed with the corporate records; provided, however, the attendance of a Director at a meeting shall also constitute waiver of notice of such meeting, unless the Director, upon arriving at the meeting or prior to the vote on a matter for which proper notice was not provided, objects to lack of notice, and does not thereafter vote for or assent to the objected action.

Section 8. Quorum. Except as otherwise expressly provided by law or the Articles or these Bylaws, a majority of Directors in office immediately before a meeting of the Board of Directors begins shall constitute a quorum for the transaction of business at such meeting, but if less than a quorum is present at a meeting, a majority of the Directors present may adjourn the meeting from time to time without further notice.

Section 9. Meetings by Remote Communication. Directors may participate in any meeting of the Board of Directors or conduct the meeting through the use of any means of communication by which all Directors participating may simultaneously hear each other during the meeting, such as by teleconference or videoconference. A Director participating in a meeting by this means is deemed to be present in person at the meeting. As stipulated by the Act, Directors may not take action by email.

Section 10. Manner of Acting. Except when a greater vote is expressly required by law or the Articles or these Bylaws, the act of the majority of the Directors present at a meeting at which a quorum is present shall be the act of the Board of Directors.

Section 11. Resignation. A Director may resign at any time by delivering written notice to the Board, the President or the Secretary. A resignation is effective when the notice is effective, unless the notice specifies a later effective date. If a resignation is made effective at a later date, the Board may fill the pending vacancy before the effective date, if the Board provides that the successor does not take office until the effective date.

Section 12. Removal. As stipulated by the Act, a Director may be removed without cause by the vote of two-thirds (2/3) of the Directors then in office. As stipulated by the Act, each Director must be given at least seven (7) days' written notice that the matter of removal will be voted upon at a Directors' meeting, unless notice is waived.

Section 13. Vacancies. Any vacancy occurring in the Board of Directors, including a vacancy resulting from an increase in the number of Directors, may be filled by the Board; provided, however, if the Directors remaining in office constitute less than a quorum, they may fill the vacancy by the affirmative vote of a majority of the remaining Directors. A Director elected to fill a vacancy shall be elected for the unexpired term of his or her predecessor in office and shall serve until such Director's successor is elected and qualified.

Section 14. Expenses. By resolution of the Board, the Directors may be paid their expenses, if any, of attendance at each meeting of the Board of Directors. No such payment shall preclude any Director from serving the Corporation in any other capacity and receiving compensation therefor.

Section 15. Action Without a Meeting. Whenever the vote of the Board at a meeting thereof is required to be taken in connection with any corporate action, the meeting may be dispensed with and the corporate action may be carried forward if each Director consents in a signed writing to such action and if all such signed consents are filed with the corporate records.

ARTICLE IV OFFICERS

Section 1. Number. The officers of the Corporation shall be a President, Secretary, and Treasurer, each of whom shall be appointed by the Board, and such other officers as may be appointed by the Board, which may include one or more Vice Presidents as deemed necessary by the Board to act in the absence of the President. The Board may delegate to any officer the power to appoint subordinate officers and to prescribe their respective authorities, duties, and terms of office.

Section 2. Appointment and Term of Office. The officers of the Corporation to be appointed by the Board shall be appointed annually at the annual meeting of the Board. If the appointment of officers shall not be completed at such meeting, such appointment shall be completed as soon thereafter as conveniently may be. Each officer shall hold office until their successor shall have been duly appointed and qualified or until their earlier death, resignation, or removal.

Section 3. Resignation. An officer may resign at any time by delivering notice to the Corporation. An officer's resignation does not affect the Corporation's contract rights, if any, with the officer.

Section 4. Removal. As stipulated by the Act, the Board of Directors may remove from office any officer of the Corporation with or without cause. An officer's removal does not affect the Corporation's contract rights, if any, with the officer.

Section 5. Vacancies. Any vacancies occurring in any office may be filled for the unexpired portion of the term by the Board. An officer appointed to fill a vacancy shall serve until the next annual meeting and until such officer's successor is appointed and qualified.

Section 6. Salaries. The appointment of an officer does not itself create contract rights. The salaries of the officers, if any, of the Corporation shall be fixed from time to time by the Board. The Board may delegate to any officer the authority to fix the salary or other compensation of subordinate officers. No officer or subordinate officer shall be prevented from receiving such salary by reason of the fact that they also are a Director of the Corporation.

Section 7. President. The President shall be the chief executive officer of the Corporation and, subject to the direction and under the supervision of the Board of Directors, shall have general charge of the business affairs and property of the Corporation and control of its officers. The President shall have such other duties and responsibilities and may exercise such other powers as are usually incident to the office or as from time to time may be assigned to them by the Articles, these Bylaws, or the Board of Directors.

Section 8. Vice President. The Vice President, if appointed, shall preside at meetings of the Board of Directors in the President's absence. The Vice President shall do and perform such other duties and responsibilities as are usually incident to the President's office when the President is unable to perform such duties or as may from time to time be assigned by the Board of Directors or as may be provided in the Articles or these Bylaws.

Section 9. Secretary. It shall be the duty of the Secretary to keep an accurate record of accounts and proceedings of all Directors' meetings; give all notices required by law, the Board of Directors, the Articles, or these Bylaws; authenticate records of the Corporation; and, assist in keeping the books of account of the Corporation and its correspondence. The Secretary shall have such other duties and responsibilities and may exercise such other powers as are usually incident to the office or as from time to time may be assigned to them by the Articles, these Bylaws, the Board, or the President.

Section 10. Treasurer. The Treasurer shall have custody of the Corporation's funds; keep full and accurate accounts of all receipts and disbursements of the Corporation, an inventory of assets, and a record of the liabilities of the Corporation; deposit all money and other securities in such depositories as may be designated by the Board of Directors; disburse the funds of the Corporation as ordered by the President or the Board, taking proper vouchers for disbursements; and, prepare all statements and reports required by law, the President, or the Board of Directors. The Treasurer shall have such other duties and responsibilities and may exercise such other powers as are usually incident to the office or as from time to time may be assigned to them by the Articles, these Bylaws, the Board, or the President.

ARTICLE V COMMITTEES

The Board of Directors shall have full power to constitute such Committees as it deems necessary or desirable to advise or assist it in the transaction of the business of the Corporation and to appoint members of the Board to serve on such Committees. As stipulated by the Act, each Committee shall include two or more Directors who serve at the pleasure of the Board of Directors. Each such Committee shall have only that authority and responsibility which is expressly delegated to it by the Board at the time the Committee is organized or from time to time thereafter.

As stipulated by the Act, the creation of a Committee and the appointment of its members must be approved by a majority of all Directors then in office. Under no circumstances may a Committee exercise the Board's authority to: (i) approve the dissolution, merger, or sale, pledge, or transfer of all or substantially all of the Corporation's assets; (ii) elect, appoint, or remove Directors or fill vacancies on the Board or on any of its Committees; or, (iii) adopt, amend, or repeal the Articles or these Bylaws.

**ARTICLE VI
FISCAL YEAR**

The fiscal year of the Corporation shall end on December 31 of each year hereafter.

**ARTICLE VII
AGENTS AND REPRESENTATIVES**

The Board of Directors may appoint such agents and representatives of the Corporation with such powers and to perform such acts or duties on behalf of the Corporation as the Board may see fit, so far as may be consistent with the Articles and these Bylaws, to the extent authorized or permitted by law.

**ARTICLE VIII
CONTRACTS**

The Board of Directors, except as in the Articles or these Bylaws otherwise provided, may authorize any officer or agent to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to a specific instance, and unless so authorized by the Board, no officer, agent, or employee shall have any power or authority to bind the Corporation by any contract or engagement, or to pledge its credit, or render it liable pecuniarily for any purpose or to any amount.

**ARTICLE IX
VOTING STOCK OWNED BY THE CORPORATION**

Unless otherwise ordered by the Board of Directors, the President shall have full power and authority on behalf of the Corporation to vote either in person or by proxy at any meeting of stockholders of any corporation in which this Corporation may hold stock, and at any such meeting may possess and exercise all of the rights and powers incident to the ownership of such stock which, as the owner thereof, this Corporation could have possessed and exercised. The Board of Directors may confer like powers upon any other person and may revoke any such powers as granted at its pleasure.

**ARTICLE X
PROHIBITION AGAINST SHARING IN CORPORATE EARNINGS**

No Director, officer, or member of a Committee, or employee of or any other person connected with the Corporation, or any other private individual, shall receive any of the net earnings or pecuniary profit from the operations of the Corporation, and no such person or persons shall be entitled to share in the distribution of any corporate assets upon dissolution of the Corporation, provided, that this shall not prevent the payment to any such person of such reasonable compensation for services rendered to or for the Corporation in effecting any of its purposes as shall be fixed by the Board of Directors.

**ARTICLE XI
INVESTMENTS**

The Corporation shall manage and invest its assets in compliance with the Nebraska Uniform Prudent Management of Institutional Funds Act, Neb. Rev. Stat. §§ 58-610 *et seq.* ("NUPMIFA"). The Corporation shall have the right to retain all or any part of any securities or

property acquired by it in whatever manner and to invest and reinvest any funds held by it, according to the judgment of the Board of Directors, without being restricted to a particular class of investments, provided, however, that no action shall be taken by or on behalf of the Corporation if (i) such action is a prohibited transaction or would result in the denial of tax exemption under Sections 503 or 504 of the Internal Revenue Code of 1986, as amended (the "Code"), and its regulations as they now exist or as they may hereafter be amended, or (ii) such action would violate NUPMIFA.

ARTICLE XII INDEMNIFICATION OF DIRECTORS AND OFFICERS

To the extent permitted by law, except as otherwise provided herein, the Corporation shall indemnify any individual who is or was a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that they are or were a Director, officer, employee or agent of the Corporation, or are or were serving at the request of the Corporation as a director, officer, trustee, employee or agent of another corporation, partnership, joint venture or other enterprise or as a trustee, officer, employee or agent of an employee benefit plan, against expenses, including attorney fees, judgments, fines and amounts paid in settlement actually and reasonably incurred by them in connection with such action, suit or proceeding if: (i) the individual conducted themselves in good faith; (ii) the individual reasonably believed (a) in the case of conduct in such person's official capacity, that such person's conduct was in the Corporation's best interests, and (b) in all other cases, that such person's conduct was at least not opposed to the Corporation's best interests; and, (iii) with respect to any criminal action or proceeding, the individual had no reasonable cause to believe their conduct was unlawful.

Notwithstanding the foregoing, as stipulated by the Act, the Corporation shall not indemnify any individual (i) in connection with any proceeding by or in the right of the Corporation in which the individual was adjudged liable to the Corporation, or (ii) in connection with any other proceeding charging improper personal benefit to the individual, whether or not acting in an official capacity with respect to the Corporation, in which the individual was adjudged liable on the basis that personal benefit was improperly received.

To the extent permitted by law, the Corporation shall have the power to purchase and maintain insurance on behalf of any person who is or was a Director, officer, employee or agent of the Corporation against any liability asserted against them and incurred in such capacity or arising out of their status as such, whether or not the Corporation would have the power to indemnify them against such liability.

The indemnity provided for by this Article shall not be deemed to be exclusive of any other rights to which those indemnified may be otherwise entitled, nor shall the provisions of this Article be deemed to prohibit the Corporation from extending its indemnification to cover other persons or activities to the extent permitted by law or pursuant to any provision in the Articles.

ARTICLE XIII ELECTRONIC COMMUNICATION

To the maximum extent permissible under applicable law, all communications, approvals, signatures, and other acts involving the Board of Directors or officers of the Corporation may be accomplished by electronic means governed by applicable provisions of the Uniform Electronic Transactions Act as adopted in the State of Nebraska.

**ARTICLE XIV
SIGNIFICANT CORPORATE ACTIONS**

Section 1. Merger. As stipulated by the Act, any merger involving the Corporation must be approved by a majority of the Directors then in office. Each Director must be given at least seven (7) days' written notice that the matter will be voted upon at a Directors' meeting, unless notice is waived. The notice must also state that the purpose, or one of the purposes of the meeting, is to consider the proposed merger.

Section 2. Sale of Assets. As stipulated by the Act, the sale, lease, exchange or other disposition of all or substantially all of the assets of the Corporation other than in the usual and regular course of its activities must be approved by a majority of the Directors then in office. Each Director must be given at least seven (7) days' written notice that the matter will be voted upon at a Directors' meeting, unless notice is waived. The notice must also state that the purpose, or one of the purposes of the meeting, is to consider the sale, lease, exchange, or other disposition of all or substantially all of the assets of the Corporation and be accompanied by a copy or summary of a description of the transaction.

Section 3. Dissolution. As stipulated by the Act, the dissolution of the Corporation must be approved by a majority of the Directors then in office. Each Director must be given at least seven (7) days' written notice that the matter will be voted upon at a Directors' meeting, unless notice is waived. The notice must also state that the purpose, or one of the purposes of the meeting, is to consider dissolution of the Corporation.

**ARTICLE XV
AMENDMENT OF ARTICLES AND BYLAWS**

Section 1. Articles of Incorporation. As stipulated by the Act, the Articles may be amended by a majority of the Directors then in office. Each Director must be given at least seven (7) days' written notice that the matter will be voted upon at a Directors' meeting, unless notice is waived. The notice must also state that the purpose, or one of the purposes of the meeting, is to consider a proposed amendment to the Articles and contain or be accompanied by a copy or summary of the amendment or state the general nature of the amendment.

Section 2. Bylaws. As stipulated by the Act, the Bylaws may be amended by a majority of Directors then in office. Each Director must be given at least seven (7) days' written notice that the matter will be voted upon at a Directors' meeting, unless notice is waived. The notice must also state that the purpose, or one of the purposes of the meeting, is to consider a proposed amendment to the Bylaws and be accompanied by a copy or summary of the amendment or state the general nature of the amendment.

* * * * *

The undersigned hereby certifies that the above and foregoing Bylaws were adopted by the Board of Directors of the Corporation on June 1, 2025, by unanimous written consent.

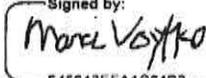
By: 
Marci Voytko, Secretary

Exhibit H

CONFLICT OF INTEREST POLICY

THE VAULT INITIATIVE

Article I Purpose

The purpose of the Conflict of Interest Policy (the "Policy") is to protect the interest of The Vault Initiative, a Nebraska nonprofit corporation (the "Organization"), when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This Policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Article II Definitions

1. Interested Person. Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. Financial Interest. A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement;
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. A financial interest is not necessarily a conflict of interest. Under Article III, Section 2 of this Policy, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Article III Procedures

1. Duty to Disclose. In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists. After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest

is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest.

a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.

b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.

c. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.

d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy.

a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.

b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article IV **Records of Proceedings**

The minutes of the governing board and all committees with board delegated powers shall contain:

a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.

b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the

proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Article V **Compensation**

a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.

c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Article VI **Annual Statements**

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

a. Has received a copy of the Conflict of Interest Policy;

b. Has read and understands the Policy;

c. Has agreed to comply with the Policy, and

d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Article VII **Periodic Reviews**

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.

b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Article VIII
Use of Outside Experts

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

* * * * *

The undersigned hereby certifies that the above and foregoing Conflict of Interest Policy was adopted by the Board of Directors of the Organization on June 1, 2025, by unanimous written consent.

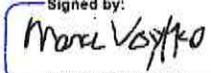
Signed by:

By: _____
Marci Voytko, Secretary

Exhibit I

**CONSENT IN LIEU OF ORGANIZATIONAL MEETING
OF THE SOLE INCORPORATOR
OF THE VAULT INITIATIVE**

The undersigned, being the sole incorporator of The Vault Initiative, a Nebraska nonprofit corporation hereinafter referred to as the "Corporation", hereby consents, pursuant to the Nebraska Nonprofit Corporation Act, to the adoption hereof and does hereby adopt the following resolutions and declares the same to be in full force and effect as if adopted at the organizational meeting of the sole incorporator of the Corporation:

RESOLVED, that the Articles of Incorporation attached hereto are hereby approved and adopted in all respects as the Articles of Incorporation of the Corporation.

FURTHER RESOLVED, that the following-named persons be, and they hereby are, elected as the Directors of the Corporation, to hold office until the next succeeding annual meeting or until their successors shall have been elected and qualified:

Jamie Olmer
Clara Wiese
Marci Voytko
Vicki L. Osten
Eric Broadbent

FURTHER RESOLVED, that any one or more Directors may take such actions and sign such documents on behalf of the Corporation that are reasonably necessary to accomplish the organization of the Corporation.

DATED effective as of the 1st day of June, 2025.

Signed by:
Jamie Olmer

E4099AC9572C3487
Jamie Olmer, Sole Incorporator

**CONSENT IN LIEU OF ORGANIZATIONAL MEETING
OF THE BOARD OF DIRECTORS
OF THE VAULT INITIATIVE**

The undersigned Directors of The Vault Initiative, a Nebraska nonprofit corporation (the "Corporation"), hereby consent, pursuant to Section 21-1981 of the Nebraska Nonprofit Corporation Act (the "Act"), to the adoption hereof and do hereby adopt the following resolutions and declare them to be in full force and effect as if adopted at the organizational meeting of the Directors of the Corporation.

RESOLVED, that the Bylaws attached hereto as Exhibit A and incorporated herein by reference be and hereby are in all respects approved and adopted as the Bylaws of the Corporation.

FURTHER RESOLVED, that in accordance with Article III, Section 2 of the Bylaws, the Board hereby establishes the current number of Directors of the Corporation as five (5).

FURTHER RESOLVED, that in accordance with Article III, Section 2 of the Bylaws, the following named persons be, and hereby are, elected as Class I, Class II, and Class III Directors of the Corporation, to hold office until the annual meeting of the Board of Directors at which the initial term of their respective Class expires, or until they are otherwise removed or their successors elected and qualified:

<u>Class I</u> (term expires at 2026 annual meeting)	Vicki L. Oston Eric Broadbent
<u>Class II</u> (term expires at 2027 annual meeting)	Marci Voytko Clara Wiese
<u>Class III</u> (term expires at 2028 annual meeting)	Jamie Olmer

FURTHER RESOLVED, that the following persons be, and hereby are, elected to hold the offices set opposite their names, to hold office until the next succeeding annual meeting or until their successors are elected and qualified:

<u>Name</u>	<u>Office</u>
Jamie Olmer	President
Marci Voytko	Secretary
Clara Wiese	Treasurer

FURTHER RESOLVED, that the Board of Directors hereby adopts the Conflict of Interest Policy of the Corporation, a copy of which is attached hereto as Exhibit B and incorporated herein by reference.

FURTHER RESOLVED, that the officers of the Corporation hereby are authorized and directed to take such actions, execute such documents, and file such documents as are necessary and desirable to effect the intents and purposes of the foregoing resolutions.

FURTHER RESOLVED, that the acts and deeds of the incorporator of the Corporation are hereby approved and ratified in all respects and particulars.

Effective Date: June 1, 2025.

Signed by:
Jamie Olmer
E480AD9672C8482

Jamie Olmer, Director

Signed by:
Clara Wiese
09889D20E364F7

Clara Wiese, Director

Signed by:
Marci Voytko
F45643EFA1C6483

Marci Voytko, Director

Signed by:
Vicki L. Osten
B428418D4A25467

Vicki L. Osten, Director

Signed by:
Eric Broadbent
7D0542B7805E1CF

Eric Broadbent, Director

Attachments

- Exhibit A – Bylaws
- Exhibit B – Conflict of Interest Policy

6733254.1

Exhibit K



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

THE VAULT INITIATIVE
2127 S 35TH AVE
OMAHA, NE 68105

Date:
07/23/2025

Employer ID number:
39-2641343

Person to contact:
Name: Falo Shabani
ID number: 4288703
Telephone: 877-829-5500

Accounting period ending:
December 31

Public charity status:
170(b)(1)(A)(vi)

Form 990 / 990-EZ / 990-N required:
Yes

Effective date of exemption:
June 6, 2025

Contribution deductibility:
Yes

Addendum applies:
No

DLN:
26053592005425

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

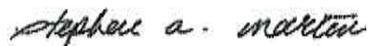
If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

File with Your County Assessor on or Before December 31

Exemption Application

For a Qualifying For-Profit Nursing Facility, Skilled Nursing Facility, or Assisted-Living Facility
Annual Filing Required

FORM
451NF

Name of Owner: **COLUMBUS HEALTH CARE INC** County Name: **PLATTE COUNTY** Tax Year: **2026**

Name of Business if Different than Owner: **BROOKESTONE ACRES**

Street or Other Mailing Address of Applicant: **20220 HARNEY ST** City: **ELKHORN** State: **NE** Zip Code: **68022**

Contact Name: **BRIAN STUHR** Email Address: **BSTUHR@VHSMail.COM** Phone Number: **402-895-3932** Parcel Number: **0710168472**

Legal Description of Real Property: **LOT 2 BLK A CAMBRIDGE COURT RETIREMENT VILLAGE 2ND ADDITION 4715 38TH STREET, COLUMBUS, NE**

What type of for-profit facility is the exemption being applied? (check all that apply)
 Nursing Facility Skilled Nursing Facility Assisted-Living Facility

For more information on permissive exemptions, please scan the QR code. 

Does this facility accept Medicaid benefits? Yes No

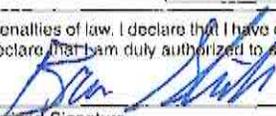
If yes, complete the information below for the most recent three-year period from date the form is completed: The exemption percentage for each year in the most recent three-year period is equal to a facility's number of occupied Medicaid beds for a given year divide by the facility's total number of occupied bed for that year. The exemption percentage for each year is added together and divided by three to calculate the average percentage of occupied Medicaid beds over the most recent three year period. This number is the final exemption percentage that will be multiplied by the facility's property taxes to determine the facility's exemption amount. Please see specific instructions on reverse side for each column below.

1	2	3	4
The three most recent years:	Total number of occupied beds for year specified in Column (1)	Total number of occupied Medicaid Beds for Year	Percentage of occupied Medicaid Beds: Column (3) divided by Column (2)
Year 1: 202 ⁵	20565	6595	32%
Year 2: 202 ⁴	26113	8542	33%
Year 3: 202 ³	21966	5587	25%

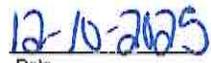
5	5a	5b
Calculate the three year average percentage of occupied Medicaid beds for exempt purposes	Sum of three year Percentages from Column (4)	Average Occupied Medicaid Beds Percentage Column (5a) divided by 3
	90	30%

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here


Authorized Signature

CFO
Title

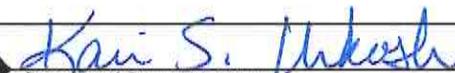

Date

Retain a copy for your records.

For County Assessor's Recommendation

Approval for 30 %
 Denied

COMMENTS: _____


Signature of County Assessor

2-17-26
Date

For County Board of Equalization Use Only

Approved for _____ %
 Denied

If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

Signature of County Board Member

Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Instructions

Who May File. Any for-profit skilled nursing facilities as defined in Neb. Rev. Stat. §71-429, nursing facilities as defined in Neb. Rev. Stat. §71-424 or assisted-living facilities as defined in Neb. Rev. Stat. §71-5903 that provides housing for Medicaid beneficiaries, except that the exemption amount for such property shall be a percentage of the property taxes that would otherwise be due.

When and Where to File. The Form 451NF must be filed **annually** on or before December 31 immediately preceding the year for which the exemption is sought with the county assessor of the county where the property is located.

Occupied Medicaid Bed Defined. An occupied Medicaid bed is defined as a bed occupied by a Medicaid beneficiary.

Exemption Percentage Tax Year Bed Calculation Instructions.

1. In this column, list the three most recent years from the date the form is being completed.
2. Determine the facility's number of occupied beds for each year regardless of how the bed is paid (Medicaid, Medicare, private pay, VA paid, etc.).
3. Total number of occupied Medicaid beds for each year. For skilled nursing facilities and nursing facilities, please reference and attach the last page of the DHHS State of Nebraska-Nursing Facility Assessments Report to provide the occupied Medicaid bed count for each year in the most recent three year period from the date the form is completed. For assisted-living facilities, please provide supporting documentation of number of occupied Medicaid beds.

Please do not include any Medicaid recipient personal information as documentation for this application.

4. Percentage of occupied Medicaid beds. Calculate by taking total number of occupied Medicaid beds for each year divided, Column (3), divided by the total number of occupied beds for the year, Column (2), for each row which equals the percentage of occupied medicaid beds for the each year.
 - 5a. Calculate the three-year average by summing the three year percentages from Column (4).
 - 5b. Calculate the average occupied Medicaid beds percentage by taking the sum of Column (5a) and dividing the sum by 3 to equal the three-year average percentage of occupied Medicaid beds to determine the final exemption percentage.

Late Filings/Waivers. If an organization fails to file a Form 451NF on or before December 31, it may file a Form 451NF on or before June 30 with the county assessor. The organization or society must also file a written request for a waiver of the deadline with the application. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 20), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption. The burden of proof lies with the organization to provide documentation that would support the exemption being approved.

The completed **451NF** must be retained by the county clerk after the county board of equalization action with a legible copy forwarded electronically to the Department withing seven days of the county board of equalization's decision to pat.tech@nebraska.gov. The county assessor may make copies for the county's records.

QUALITY ASSURANCE ASSESSMENT FORM

STATE OF NEBRASKA - DHHS DIVISION OF MEDICAID AND LONG-TERM CARE
 COMPLETE REQUIRED FIELDS (*) AND MAIL OR DELIVER SIGNED FORM WITH PAYMENT BY October 30, 2025

July 1 - September 30 2025

FACILITY IDENTIFICATION AND CONTACT INFORMATION:

* Facility Name	VSL Columbus, LLC dba Brookestone Acres
* Medicaid Provider Number	10026678600
* Facility Contact Name	Aaron Dunlap
* Facility Contact Phone Number	402-895-3932
* Facility Contact Email Address	adunlap@vhsmail.com

NURSING FACILITY / SKILLED NURSING FACILITY RESIDENT DAYS:

NF/SNF Resident Days Subject to Quality Assurance Assessment:
 Medicare days are exempt. Report Medicare days on Line 7 below.

- 1 Nebraska Medicaid Days (including bedhold and Hospice)
- 2 Private Days (including bedhold and Hospice)
- 3 Other Days (V.A., Other States' Medicaid, Managed Care - Medicaid)
- 4 Total Resident Days Subject to Quality Assurance Assessment (Add Lines 1 + 2 + 3)
- 5 Quality Assurance Assessment per Resident Day

Resident Days in Licensed NF Beds (Licensed beds include Medicaid-certified beds AND licensed beds not certified for Medicaid)

* 1,982
* 3,690
* 11
5,683
\$9.00

6 Total Quality Assurance Assessment Amount Due (multiply Line 4 times Line 5)
 Mail or deliver a signed copy of this completed form with a check for this amount to the address below by October 30, 2025. This completed form is your invoice.

PAY THIS AMOUNT	\$51,147.00
------------------------	--------------------

NF/SNF Resident Days Not Subject to Quality Assurance Assessment:

- 7 Medicare Days (including Managed Care - Medicare)
- 8 Total Resident Days in Licensed Beds (Add Lines 4 + 7)

Make checks payable to:
 Department of Health & Human Services

* 1,280
6,963

CERTIFICATION:

I certify the information provided above is true and accurate, and is supported by the financial and/or other records of the facility. I understand this information will be used by the Department of Health and Human Services, Division of Medicaid and Long-Term Care. Supporting records will be retained for a period of not less than 5 years following the date the information was sent to the Department, and will be made available for inspection when requested.



Facility Representative Signature

Aaron Dunlap, CFA

Printed Name and Title

10/30/2025

Date

MAILING ADDRESS:

Quality Assurance Assessment
 Department of Health and Human Services
 PO Box 94906
 301 Centennial Mall South
 Lincoln, Nebraska 68509-4906

QUALITY ASSURANCE ASSESSMENT FORM

STATE OF NEBRASKA - DHHS DIVISION OF MEDICAID AND LONG-TERM CARE
 COMPLETE REQUIRED FIELDS (*) AND MAIL OR DELIVER SIGNED FORM WITH PAYMENT BY April 30, 2025

January 1 - March 31 2025

FACILITY IDENTIFICATION AND CONTACT INFORMATION:

* Facility Name	VSL Columbus, LLC dba Brookestone Acres
* Medicaid Provider Number	10026678600
* Facility Contact Name	Aaron Dunlap
* Facility Contact Phone Number	402-895-3932
* Facility Contact Email Address	adunlap@vhsmail.com

NURSING FACILITY / SKILLED NURSING FACILITY RESIDENT DAYS:

NF/SNF Resident Days Subject to Quality Assurance Assessment:

Medicare days are exempt. Report Medicare days on Line 7 below.

- 1 Nebraska Medicaid Days (including bedhold and Hospice)
- 2 Private Days (including bedhold and Hospice)
- 3 Other Days (V.A., Other States' Medicaid, Managed Care - Medicaid)
- 4 Total Resident Days Subject to Quality Assurance Assessment (Add Lines 1 + 2 + 3)
- 5 Quality Assurance Assessment per Resident Day

Resident Days in Licensed NF Beds (Licensed beds include Medicaid-certified beds AND licensed beds not certified for Medicaid)

* 1 Nebraska Medicaid Days (including bedhold and Hospice)	2,453
* 2 Private Days (including bedhold and Hospice)	3,036
* 3 Other Days (V.A., Other States' Medicaid, Managed Care - Medicaid)	-
4 Total Resident Days Subject to Quality Assurance Assessment (Add Lines 1 + 2 + 3)	5,489
5 Quality Assurance Assessment per Resident Day	\$9.00

6 Total Quality Assurance Assessment Amount Due (multiply Line 4 times Line 5)

Mail or deliver a signed copy of this completed form with a check for this amount to the address below by April 30, 2025. This completed form is your invoice.

PAY THIS AMOUNT!	\$49,401.00
-------------------------	--------------------

NF/SNF Resident Days Not Subject to Quality Assurance Assessment:

- 7 Medicare Days (including Managed Care - Medicare)
- 8 Total Resident Days in Licensed Beds (Add Lines 4 + 7)

* Medicare Days (including Managed Care - Medicare)	1,305
8 Total Resident Days in Licensed Beds (Add Lines 4 + 7)	6,794

CERTIFICATION:

I certify the information provided above is true and accurate, and is supported by the financial and/or other records of the facility. I understand this information will be used by the Department of Health and Human Services, Division of Medicaid and Long-Term Care. Supporting records will be retained for a period of not less than 5 years following the date the information was sent to the Department, and will be made available for inspection when requested.

* Facility Representative Signature
 Aaron Dunlap, CFA
 Printed Name and Title
 4/29/2025
 Date

MAILING ADDRESS:
 Quality Assurance Assessment
 Department of Health and Human Services
 PO Box 94906
 301 Centennial Mall South
 Lincoln, Nebraska 68509-4906

Make checks payable to:

Department of Health & Human Services

**Attachment A
Form 451NF
Reaffirmation of Tax Exemption for 2026
Columbus Health Care Inc**

LEGAL DESCRIPTION OF REAL PROPERTY

Lot 2 Blk A Cambridge Court Retirement Village 2nd Addition

ADDRESS OF REAL PROPERTY

4715 38th Street, Columbus, NE 68601

DEPRECIABLE TANGIBLE PERSONAL PROPERTY

4715 38th Street, Columbus, NE 68601 is a nursing home facility commonly known as Brookestone Acres. A general description of the tangible personal property is all tangible personal property located at 4715 38th Street, Columbus, NE and used in conjunction with the operation of Brookestone Acres. This includes, without limitation, the property identified on the attached pages, and all beds, furniture (except furniture owned by the residents), fixtures, linens, bedding, kitchen equipment and utensils, cleaning equipment, food and drug inventories, window shades and drapes, screens, awnings, stoves, water heaters, refrigerators, freezers and lawn and garden equipment.

File with Your County Assessor on or Before December 31

Exemption Application

For a Qualifying For-Profit Nursing Facility, Skilled Nursing Facility, or Assisted-Living Facility
Annual Filing Required

FORM
451NF

Name of Owner: **Emerald Columbus Realty LLC** County Name: **Platte County** Tax Year: **2026**

Name of Business if Different than Owner: **Emerald Columbus Realty LLC**

Street or Other Mailing Address of Applicant: **945 North Central Ave** City: **Woodmere** State: **NY** Zip Code: **11598**

Contact Name: **Chaim Sprung** Email Address: **csprung@emeraldhcm.com** Phone Number: **516-504-9797** Parcel Number: **0710078456**

Legal Description of Real Property: **All Bel Air 2nd Columbus. 2855 40 Ave Columbus NE 68601**

What type of for-profit facility is the exemption being applied? (check all that apply)
 Nursing Facility Skilled Nursing Facility Assisted-Living Facility

For more information on permissive exemptions, please scan the QR code.



Does this facility accept Medicaid benefits? Yes No

If yes, complete the information below for the most recent three-year period from date the form is completed:
The exemption percentage for each year in the most recent three-year period is equal to a facility's number of occupied Medicaid beds for a given year divide by the facility's total number of occupied bed for that year. The exemption percentage for each year is added together and divided by three to calculate the average percentage of occupied Medicaid beds over the most recent three year period. This number is the final exemption percentage that will be multiplied by the facility's property taxes to determine the facility's exemption amount. Please see specific instructions on reverse side for each column below.

1	2	3	4
The three most recent years:	Total number of occupied beds for year specified in Column (1)	Total number of occupied Medicaid Beds for Year	Percentage of occupied Medicaid Beds: Column (3) divided by Column (2)
Year 1: 202_	27,900	14,148	51%
Year 2: 202_	28,115	17,777	63%
Year 3: 202_	27,018	15,133	56%

5	5a	5b
Calculate the three year average percentage of occupied Medicaid beds for exempt purposes	Sum of three year Percentages from Column (4)	Average Occupied Medicaid Beds Percentage Column (5a) divided by 3
	170%	57%

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Joseph Miller
Authorized Signature

Accounts Payable
Title

12/31/2025
Date

Retain a copy for your records.

For County Assessor's Recommendation

Approval for 57 %
 Denied

COMMENTS: _____

Kpi S. Urkashi
Signature of County Assessor

2-17-26
Date

For County Board of Equalization Use Only

Approved for _____ %
 Denied

If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

Signature of County Board Member

Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Instructions

Who May File. Any for-profit skilled nursing facilities as defined in Neb. Rev. Stat. §71-429, nursing facilities as defined in Neb. Rev. Stat. §71-424 or assisted-living facilities as defined in Neb. Rev. Stat. §71-5903 that provides housing for Medicaid beneficiaries, except that the exemption amount for such property shall be a percentage of the property taxes that would otherwise be due.

When and Where to File. The Form 451NF must be filed **annually** on or before December 31 immediately preceding the year for which the exemption is sought with the county assessor of the county where the property is located.

Occupied Medicaid Bed Defined. An occupied Medicaid bed is defined as a bed occupied by a Medicaid beneficiary.

Exemption Percentage Tax Year Bed Calculation Instructions.

1. In this column, list the three most recent years from the date the form is being completed.
2. Determine the facility's number of occupied beds for each year regardless of how the bed is paid (Medicaid, Medicare, private pay, VA paid, etc.).
3. Total number of occupied Medicaid beds for each year. For skilled nursing facilities and nursing facilities, please reference and attach the last page of the DHHS State of Nebraska-Nursing Facility Assessments Report to provide the occupied Medicaid bed count for each year in the most recent three year period from the date the form is completed. For assisted-living facilities, please provide supporting documentation of number of occupied Medicaid beds.

Please do not include any Medicaid recipient personal information as documentation for this application.

4. Percentage of occupied Medicaid beds. Calculate by taking total number of occupied Medicaid beds for each year divided, Column (3), divided by the total number of occupied beds for the year, Column (2), for each row which equals the percentage of occupied Medicaid beds for the each year.
 - 5a. Calculate the three-year average by summing the three year percentages from Column (4).
 - 5b. Calculate the average occupied Medicaid beds percentage by taking the sum of Column (5a) and dividing the sum by 3 to equal the three-year average percentage of occupied Medicaid beds to determine the final exemption percentage.

Late Filings/Waivers. If an organization fails to file a Form 451NF on or before December 31, it may file a Form 451NF on or before June 30 with the county assessor. The organization or society must also file a written request for a waiver of the deadline with the application. The county board of equalization may grant the waiver upon finding that good cause exists for the failure to make application on or before December 31. The penalty may not be waived.

Property Acquired or Converted to Exempt Use. If property is acquired or converted to exempt use after January 1, the organization may file an application for exemption on or before July 1 of the year the property was acquired or converted. If an organization, between July 1 and levy date (October 20), purchases property that has been granted a tax exemption, and the property continues to be qualified for exemption, the purchasing organization must file an application for exemption on or before November 15.

Taxable property acquired or converted after July 1 is not eligible for exemption that year. If an application is filed, it will be considered an application for exemption for the next year.

Appeal Procedures. In the event of disapproval of this application by the county board of equalization, an appeal may be filed with the Tax Equalization and Review Commission within 30 days of the final decision.

Specific Instructions. Property tax exemptions are strictly construed, and it is the responsibility of the applicant to prove the property qualifies for an exemption. The burden of proof lies with the organization to provide documentation that would support the exemption being approved.

The completed **451NF** must be retained by the county clerk after the county board of equalization action with a legible copy forwarded electronically to the Department within seven days of the county board of equalization's decision to pat.tech@nebraska.gov. The county assessor may make copies for the county's records.

QUALITY ASSURANCE ASSESSMENT FORM
STATE OF NEBRASKA - DHHS DIVISION OF MEDICAID AND LONG-TERM CARE
COMPLETE REQUIRED FIELDS (*) AND MAIL OR DELIVER SIGNED FORM WITH PAYMENT BY JULY 30, 2024

April 1 - June 30 2024

FACILITY IDENTIFICATION AND CONTACT INFORMATION:

Facility Name	Emerald Care Center Columbus
Medicaid Provider Number	10026774702
Facility Contact Name	Moshe Ratner
Facility Contact Phone Number	516-504-9797 x 1008
Facility Contact Email Address	ap@emeraldccolumbus.com

NURSING FACILITY / SKILLED NURSING FACILITY RESIDENT DAYS:

NFS/NF Resident Days Subject to Quality Assurance Assessment:
Medicare days are exempt. Report Medicare days on Line 7 below.

1 Nebraska Medicaid Days (including bedhold and Hospice)	4,932
2 Private Days (including bedhold and Hospice)	930
3 Other Days (V.A., Other States' Medicaid, Managed Care - Medicaid)	18
4 Total Resident Days Subject to Quality Assurance Assessment (Add Lines 1 + 2 + 3)	5,880
5 Quality Assurance Assessment per Resident Day	\$3.50

6 Total Quality Assurance Assessment Amount Due (multiply Line 4 times Line 5) Mail or deliver a signed copy of this completed form with a check for this amount to the address below by July 30, 2024. This completed form is your invoice.

ACH Tracking / Id Number is Required for ACH Payments	* PAY THIS AMOUNT
	\$20,580.00

NFS/NF Resident Days Not Subject to Quality Assurance Assessment:

7 Medicare Days (Including Managed Care - Medicare)	* 985
8 Total Resident Days in Licensed Beds (Add Lines 4 + 7)	6,865

CERTIFICATION:

I certify the information provided above is true and accurate, and is supported by the financial and/or other records of the facility. I understand this information will be used by the Department of Health and Human Services, Division of Medicaid and Long-Term Care. Supporting records will be retained for a period of not less than 5 years following the date the information was sent to the Department, and will be made available for inspection when requested.

Moshe Ratner

* _____
 Facility Representative Signature

* _____
 Printed Name and Title
 Moshe Ratner

* _____
 Date
 7/15/2024

MAILING ADDRESS:
 Quality Assurance Assessment
 Department of Health and Human Services
 PO Box 94906
 301 Centennial Mall South
 Lincoln, Nebraska 68509-4906

Please mail to address exactly as shown above - include PO box

QUALITY ASSURANCE ASSESSMENT FORM
 STATE OF NEBRASKA - DHHS DIVISION OF MEDICAID AND LONG-TERM CARE
 COMPLETE REQUIRED FIELDS (*) AND MAIL OR DELIVER SIGNED FORM WITH PAYMENT BY OCTOBER 30, 2024

July 1 - September 30 2024

FACILITY IDENTIFICATION AND CONTACT INFORMATION:

Facility Name
 Medicaid Provider Number
 Facility Contact Name
 Facility Contact Phone Number
 Facility Contact Email Address

*	Emerald Care Center Columbus
*	10026774702
*	Eli Badalov
*	516-504-9797
*	Elibadalov@emerladhcm.com

NURSING FACILITY / SKILLED NURSING FACILITY RESIDENT DAYS:

NFS/NF Resident Days Subject to Quality Assurance Assessment:
 Medicare days are exempt. Report Medicare days on Line 7 below.

- 1 Nebraska Medicaid Days (including bedhold and Hospice)
- 2 Private Days (including bedhold and Hospice)
- 3 Other Days (V.A., Other States' Medicaid, Managed Care - Medicaid)
- 4 Total Resident Days Subject to Quality Assurance Assessment (Add Lines 1 + 2 + 3)
- 5 Quality Assurance Assessment per Resident Day

*	3,898
*	1,147
*	571
*	5,616
*	\$9.00

Resident Days in Licensed NF Beds (Licensed beds include Medicaid-certified beds AND licensed beds not certified for Medicaid)

6 Total Quality Assurance Assessment Amount Due (multiply Line 4 times Line 5) Mail or deliver a signed copy of this completed form with a check for this amount to the address below by October 30, 2024. This completed form is your invoice.

ACH Tracking / Id Number is Required for ACH Payments

PAY THIS AMOUNT	\$50,544.00
------------------------	--------------------

NFS/NF Resident Days Not Subject to Quality Assurance Assessment:

- 7 Medicare Days (including Managed Care - Medicare)
- 8 Total Resident Days in Licensed Beds (Add Lines 4 + 7)

*	1,318
*	6,934

Make checks payable to:
 Department of Health & Human Services

CERTIFICATION:

I certify the information provided above is true and accurate, and is supported by the financial and/or other records of the facility. I understand this information will be used by the Department of Health and Human Services, Division of Medicaid and Long-Term Care. Supporting records will be retained for a period of not less than 5 years following the date the information was sent to the Department, and will be made available for inspection when requested.

Eli Badalov

Facility Representative Signature

Eli Badalov

Printed Name and Title

10/18/2024

Date

MAILING ADDRESS:

Quality Assurance Assessment
 Department of Health and Human Services
 PO Box 94906
 301 Centennial Mall South
 Lincoln, Nebraska 68509-4906

Please mail to address exactly as shown above - include PO box

QUALITY ASSURANCE ASSESSMENT FORM
 STATE OF NEBRASKA - DHHS DIVISION OF MEDICAID AND LONG-TERM CARE
 COMPLETE REQUIRED FIELDS (*) AND MAIL OR DELIVER SIGNED FORM WITH PAYMENT BY JANUARY 30, 2025

October 1 - December 31 2024

FACILITY IDENTIFICATION AND CONTACT INFORMATION:

Facility Name
 Medicaid Provider Number
 Facility Contact Name
 Facility Contact Phone Number
 Facility Contact Email Address

* Emerald Care Center Columbus
* 10026774702
* Eli Badalov
* 516-504-9797
* EliBadalov@emerladhcm.com

NURSING FACILITY / SKILLED NURSING FACILITY RESIDENT DAYS:

NF/SNF Resident Days Subject to Quality Assurance Assessment:
 Medicare days are exempt. Report Medicare days on Line 7 below.

- 1 Nebraska Medicaid Days (including bedhold and Hospice)
- 2 Private Days (including bedhold and Hospice)
- 3 Other Days (V.A., Other States' Medicaid, Managed Care - Medicaid)
- 4 Total Resident Days Subject to Quality Assurance Assessment (Add Lines 1 + 2 + 3)
- 5 Quality Assurance Assessment per Resident Day

* Resident Days in Licensed NF Beds (Licensed beds include Medicaid-certified beds AND licensed beds not certified for Medicaid)
* 3,665
* 1,356
* 528
* 5,549
* \$9.00

6 Total Quality Assurance Assessment Amount Due (multiply Line 4 times Line 5) Mail or deliver a signed copy of this completed form with a check for this amount to the address below by January 30, 2025. This completed form is your invoice.
 ACH Tracking / Id Number is Required for ACH Payments

PAY THIS AMOUNT
\$49,941.00

NF/SNF Resident Days Not Subject to Quality Assurance Assessment:
 7 Medicare Days (including Managed Care - Medicare)
 8 Total Resident Days in Licensed Beds (Add Lines 4 + 7)

* Department of Health & Human Services
* 1,272
* 6,821

CERTIFICATION:

I certify the information provided above is true and accurate, and is supported by the financial and/or other records of the facility. I understand this information will be used by the Department of Health and Human Services, Division of Medicaid and Long-Term Care. Supporting records will be retained for a period of not less than 5 years following the date the information was sent to the Department, and will be made available for inspection when requested.

Eli Badalov

Facility Representative Signature

Eli Badalov

Printed Name and Title

1/22/2025

Date

MAILING ADDRESS:

Quality Assurance Assessment
 Department of Health and Human Services
 PO Box 94906
 301 Centennial Mall South
 Lincoln, Nebraska 68509-4906

Please mail to address exactly as shown above - include PO box

File with Your County Assessor on or Before December 31

Exemption Application

For a Qualifying For-Profit Nursing Facility, Skilled Nursing Facility, or Assisted-Living Facility

Annual Filing Required

**FORM
451NF**

Name of Owner Edgewood Columbus (EVI Columbus)	County Name Platte	Tax Year 2025
--	------------------------------	-------------------------

Name of Business if Different than Owner

Street or Other Mailing Address of Applicant PO Box 13238	City Grand Forks	State ND	Zip Code 58208
---	----------------------------	--------------------	--------------------------

Contact Name Kelly Doda	Email Address kelly.doda@edgewoodvista.com	Phone Number 701-757-5406	Parcel Number 0710128558
-----------------------------------	--	-------------------------------------	------------------------------------

Legal Description of Real Property
Lot 1 Klein Subdivision Columbus (3386 53 Ave)

What type of for-profit facility is the exemption being applied? (check all that apply)

Nursing Facility
 Skilled Nursing Facility
 Assisted-Living Facility

For more information on permissive exemptions, please scan the QR code.



Does this facility accept Medicaid benefits? Yes No

If yes, complete the information below for the most recent three-year period from date the form is completed:
The exemption percentage for each year in the most recent three-year period is equal to a facility's number of occupied Medicaid beds for a given year divide by the facility's total number of occupied bed for that year. The exemption percentage for each year is added together and divided by three to calculate the average percentage of occupied Medicaid beds over the most recent three year period. This number is the final exemption percentage that will be multiplied by the facility's property taxes to determine the facility's exemption amount. Please see specific instructions on reverse side for each column below.

1	2	3	4
The three most recent years:	Total number of occupied beds for year specified in Column (1)	Total number of occupied Medicaid Beds for Year	Percentage of occupied Medicaid Beds: Column (3) divided by Column (2)
Year 1: 202 ³	10.29	.02	.23%
Year 2: 202 ⁴	12.49	.71	5.35%
Year 3: 202 ⁵	8.50	0	0

5	5a	5b
Calculate the three year average percentage of occupied Medicaid beds for exempt purposes	Sum of three year Percentages from Column (4)	Average Occupied Medicaid Beds Percentage Column (5a) divided by 3
	5.58	1.86

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here

Authorized Signature

Regional Controller
Title

12/31/25
Date

Retain a copy for your records.

For County Assessor's Recommendation

Approval for _____ %
 Denied

COMMENTS: *Not enough information provided to make a determination*

Kari S. Lukeshi
Signature of County Assessor

2-18-26
Date

For County Board of Equalization Use Only

Approved for _____ %
 Denied

If the County Board's determination is different from the County Assessor's recommendation, an explanation is required.

Signature of County Board Member

Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Monthly Summary

Columbus		2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
Occupancy		Annual	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	2024	2024	2024
			31	28	31	30	31	30	31	31	30	31	30	31	31	30	31
MC Private Beds		10.29	8.06	8.89	11.97	11.83	10.71	10.27	9.85	8.29	8.87	10.32	11.83	12.74			
MC Medicaid		0.02	-	0.29	-	-	-	-	-	-	-	-	-	-			
Total MC Occupancy		10.31	8.06	9.18	11.97	11.83	10.71	10.27	9.85	8.29	8.87	10.32	11.83	12.74			
MC Medicare		0.23%	0.00%	3.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			

Monthly Summary

Columbus		2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
Occupancy		Annual	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	2025	2025	2025
			31	29	31	30	31	30	31	31	30	31	30	31	31	30	31
MC Private Beds		12.49	14.81	13.76	11.03	11.27	12.13	11.30	10.68	13.00	12.97	13.00	13.40	12.52			
MC Medicaid		0.71	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.47	-			
Total MC Occupancy		13.20	14.81	13.76	12.03	12.27	13.13	12.30	11.68	14.00	13.97	14.00	13.87	12.52			
MC Medicare		5.35%	0.00%	0.00%	8.31%	8.15%	7.62%	8.13%	8.56%	7.74%	7.16%	7.14%	3.39%	0.00%			

Columbus

Occupancy		2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
		Annual	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	2026	2026	2026
			31	28	31	30	31	30	31	31	30	31	30	31	31	30	31
MC Private Beds		8.50	10.42	11.07	12.55	10.07	10.00	10.80	10.26	10.10	6.73	3.39	2.57	4.09			
MC Medicaid		-	-	-	-	-	-	-	-	-	-	-	-	-			
Total MC Occupancy		8.50	10.42	11.07	12.55	10.07	10.00	10.80	10.26	10.10	6.73	3.39	2.57	4.09			
MC Medicare		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			

Columbus, Nebraska
March 10, 2026
Tuesday, A.M.

Pursuant to adjournment the Platte County Board of Supervisors met in session beginning at 9:00 AM Jennifer E. Brown, County Clerk, Kim Kwapnioski, Chairperson.

Roll Call and the following members present: Supervisors Harms, Ott, Micek, Reilly, Lloyd, Trouba and Chairperson Kwapnioski

The Chairperson informed the public of the posting of the open meeting laws.

The meeting notice was published in the Columbus Telegram on March 3, 2026, and the Humphrey Democrat on March 4, 2026.

Approval of agenda as written

Approval of February 24, 2026 minutes.

County Attorney — Breanna Flaherty:

A third one-year extension of the Interlocal Cooperation Agreement with the City of Columbus for prosecution services regarding violations of city ordinances was discussed. The revised annual cost is \$51,210.45 (\$4,267.54 per month), effective as of the signature date of each party.

Motion, Supervisor Micek, seconded Supervisor Reilly, to approve the Third Extension of the Interlocal with the City of Columbus for prosecution of city ordinances.

Voting: Harms: Aye, Kwapnioski: Aye, Lloyd: Aye, Micek: Aye, Ott: Aye, Reilly: Aye, Trouba: Aye

Whereupon the Chairperson declared the motion carried.

Motion, Supervisor Trouba, seconded Supervisor Ott, to accept the resignation of Breanna Flaherty as the Platte County Attorney.

Voting: Harms: Aye, Kwapnioski: Aye, Lloyd: Aye, Micek: Nay, Ott: Aye, Reilly: Aye, Trouba: Aye

Whereupon the Chairperson declared the motion carried.

Motion, Supervisor Reilly, seconded Supervisor Trouba, to appoint Emilee Higgins as Platte County Attorney to fill the vacancy through January 6, 2027.

Voting: Harms: Aye, Kwapnioski: Aye, Lloyd: Aye, Micek: Aye, Ott: Aye, Reilly: Aye, Trouba: Aye

Whereupon the Chairperson declared the motion carried.

Sheriff Wemhoff:

Motion, Supervisor Reilly, seconded Supervisor Micek, to approve of a standard 2" overhead door with the lower R-Value. Costs quoted at \$9,958.56 to approve up to \$10,000.00 to come from Building & Grounds.

Voting: Harms: Aye, Kwapnioski: Aye, Lloyd: Aye, Micek: Aye, Ott: Aye, Reilly: Aye, Trouba: Aye

Whereupon the Chairperson declared the motion carried.

Motion, Supervisor Micek, seconded Supervisor Reilly, to approve the Sheriff to sign a contract to have an inspection of the fire suppression system conducted at the Detention Facility in the amount of up to \$4,000.00 which is in the Sheriff budget.

Voting: Harms: Aye, Kwapnioski: Aye, Lloyd: Aye, Micek: Aye, Ott: Aye, Reilly: Aye, Trouba: Aye

Whereupon the Chairperson declared the motion carried.

Highway Department:

Utility Application for Midstates Data:

Motion, Supervisor Lloyd, seconded Supervisor Micek, to approve.

Voting: Harms: Aye, Kwapnioski: Aye, Lloyd: Aye, Micek: Aye, Ott: Aye, Reilly: Aye, Trouba: Aye

Whereupon the Chairperson declared the motion carried.

Utility Application for Alan Bender:

Motion, Supervisor Lloyd, seconded Supervisor Micek, to approve.

Voting: Harms: Aye, Kwapnioski: Aye, Lloyd: Aye, Micek: Aye, Ott: Aye, Reilly: Aye, Trouba: Aye

Whereupon the Chairperson declared the motion carried.

Motion, Supervisor Micek, seconded Supervisor Trouba, to approve the purchase of a copier/scanner for the Platte Center Shop in the amount of \$9,113.00 for both a desktop printer and a large printer to come from Road Fund.

Voting: Harms: Aye, Kwapnioski: Aye, Lloyd: Aye, Micek: Aye, Ott: Aye, Reilly: Aye, Trouba: Aye

Whereupon the Chairperson declared the motion carried.

Consideration of approval for a permanent right of way on Muhle property on the Monastery.

Motion, Supervisor Reilly, seconded Supervisor Micek, to table.

SUPERVISORS RECORD NO. 50

Voting: Harms: Aye, Kwapnioski: Aye, Lloyd: Aye, Micek: Aye, Ott: Aye, Reilly: Aye, Trouba: Aye

Whereupon the Chairperson declared the motion carried.

The Highway Department Road Report was given by Justin Laudenklos and Jane Cromwell.

Motion, Supervisor Lloyd, seconded Supervisor Ott, to approve the payment of \$100.00 for the Form 50G Lottery License Renewal Application and to pay the \$100.00 license renewal fee from the Keno Fund.

Voting: Harms: Aye, Kwapnioski: Aye, Lloyd: Aye, Micek: Aye, Ott: Aye, Reilly: Aye, Trouba: Aye

Whereupon the Chairperson declared the motion carried.

Motion, Supervisor Harms, seconded Supervisor Ott, to table consideration of magnetic lock and control access for the courthouse main entrance door utilizing ARPA funding not to exceed \$4,000.00.

Voting: Harms: Aye, Kwapnioski: Aye, Lloyd: Aye, Micek: Aye, Ott: Aye, Reilly: Aye, Trouba: Aye

Whereupon the Chairperson declared the motion carried.

Committee Reports: Supervisor Micek - No Report, Supervisor Lloyd - Humphrey Township meeting tonight. Discussion on if they thought there would be many people attending, and if the word got out to the public about the meetings. Discussion also followed on the article in the Telegram. Supervisor Trouba - Looking at bond issues for Road projects, having discussions with the State Auditors office and Caleb Johnson. Also looking at investment opportunities for the County. City Government Day is March 20th, he will attend on behalf of the Board of Supervisors. Also shared there will be a meeting with MIPS to address Sheriff office OT and the One Big Beautiful Bill requirements. Chair Kwapnioski - Caleb will be at the next Board meeting at 10:00 a.m. Supervisor Ott - Courtroom carpet should be done on Friday, need to get the glass installed. Carpet team did a great job on install and it went very well. North Courthouse HVAC needs to be replaced. Supervisor Reilly - No Report, Supervisor Harms - No Report.

Motion, Supervisor Lloyd, seconded Supervisor Trouba, to accept, file, and credit the proper accounts on correspondence: Certificate of Liability Insurance for B-D Construction, Inc., Checks to be canceled by the County Board: Road Fund Check no. 2937 in the amount of \$10,483.90 to Sioux City Truck Sales Inc. - double payment, General Fund Check No. 3389 in the amount of \$295.91 to Credit Management

SUPERVISORS RECORD NO. 50

Services Inc. - received notice from County Court that case was satisfied after check was issued, General Fund Check No. 3312 in the amount of \$178.66 to Lincoln Journal Star - due to Sheriff Sale being canceled and an error in the billing, Treasurer Receipts \$243,121.89

Voting: Harms: Aye, Kwapnioski: Aye, Lloyd: Aye, Micek: Aye, Ott: Aye, Reilly: Aye, Trouba: Aye

Whereupon the Chairperson declared the motion carried.

Motion, Supervisor Reilly, seconded Supervisor Trouba, motion to approve claims.

Voting: Harms: Aye, Kwapnioski: Aye, Lloyd: Aye, Micek: Aye, Ott: Aye, Reilly: Aye, Trouba: Aye

Whereupon the Chairperson declared the motion carried.

All Funds-Payroll Payment Nos. 12251465-12251679 & Accounts Payable Check Nos. 3417-3582, Incl.,

GENERAL FUND

Total Gross Payroll		\$323,506.54
Ace Hardware	Jail Bldg Repair	21.89
Ace Hardware	Bldg Supplies	34.93
Affordable Language Serv	Interpreter Serv	663.53
Affordable Language Serv	Interpreter Serv	619.96
All Makes	Off Supp	72.11
All Makes	Data Proc Sftwr/Mtce/Sprt	20.18
All Makes	Off Supp	104.84
All Makes	Off Maint Repair	42.54
All Makes	Off Supp	36.09
All Makes	Off Maint Repair	6.28
All Makes	Copier Lease	120.54
Applied Connective Tech	Server Infrastructure	175.00
Bear Graphics	Stat/Env	335.98
Blue Cross Blue Shield	Hlth-Acc Co Share	326,685.66
Butler Co Sheriff	Crt Csts	11.46
CDW-Gov	Off Eq Rep	94.00
CDW-Gov	Server Infrastructure	10,770.76
CDW-Gov	Server Infrastructure	316.08
CDW-Gov	Off Supp	210.78
CDW-Gov	Reg HSG 2024	8,950.00
CDW-Gov	Bldg Rep	29.94
Christopher Johnson	Co Crt Csts	39.58
Christopher Maurer	Med/Hosp Client Serv	193.41
City of Columbus	Sewer/Water	914.43

SUPERVISORS RECORD NO. 50

Clearly	Tele Serv	1,978.72
Clerk of District Court	Juror Fees/Post	354.91
Clerk of the Supreme Court	Dist Crt Csts	181.00
Coley Kiser	Co Crt Csts	20.00
Columbus Bank & Trust Co	Bank Charges	45.00
Culligan of Columbus	Janit Supp	302.00
DAS State Acctg	Teletype Serv	307.20
DAS State Acctg	Teletype Serv	307.19
DAS State Acctg	Reg HSG 2024	700.00
Dave Foster	Vet Trans Prog	50.00
Dean Fuscher	Vet Trans Prog	50.00
Dept of Revenue	Reg	640.00
Dodge Co Treasurer	Reg HSG 2023	1,719.98
Eakes	Off Supp	58.64
Eakes	Off Supp	80.47
Eakes	Off Supp	71.49
Eakes	Data Proc/Sftwr/Mtce/Sprt	251.27
Eakes	Off Supp	253.52
Eakes	Misc	42.29
Egan Supply Co	Janit Supp	1,059.93
Endpoint Solutions	Reg HSG 2024	4,500.00
Eric Mullally	Mile	76.12
Garratt Callahan Co	Cooling Syst Maint	402.50
Great Plains Communications	Reg HSG 2024	422.00
HyVee	Vet Trans Prog	79.56
HyVee	Fuel	41.69
HyVee	Fuel	107.82
HyVee	Fuel	3,274.75
Indoff	Off Supp	28.73
Indoff	Off Supp	33.98
Indoff	Copy Paper	1,275.67
Indoff	Copy Paper	3,067.44
Indoff	Copy Paper	223.96
Indoff	Off Supp	56.20
Jackson Serv	Janit Supp	114.04
Jackson Serv	Bldg Supp	246.54
Jason Doele	Dues	280.00
Powerhouse Planning	Server Infrastructure	1,491.88
John Kohl	Crt Appt Coun	512.50
John Kohl	Crt Appt Coun	2,587.50
Johnson Co Iowa Sheriff	Dist Crt Csts	41.08
Jolene's Interiors	Off Eq Rep	25.00
All Fun N Games-K Dreher	Co Crt Csts	20.00
Sue Krogmann	Reg HSG 2024	3,500.00

SUPERVISORS RECORD NO. 50

Lady Justice Law Firm	Crt Appt Coun	8,850.00
Lancaster Co Sheriff	Dist Crt Csts	6.76
Lincoln Journal Star	Print/Publ	224.09
Loffler Co	Off Eq Rep	54.57
Lower Loup Natural Res Dist	Misc	935.08
ML Smith Law Office	Crt Appt Coun	5,212.50
ML Smith Law Office	Crt Appt Coun	3,775.00
ML Smith Law Office	Crt Appt Coun	3,525.00
Madison Co Sheriff	Dist Crt Csts	30.84
Mark Wangler	Vet Trans Prog	100.00
Menards	Shop Supp	9.28
Menards	Jail Bldg Rep	46.35
Menards	Bldg Supp	45.48
Menards	Bldg Supp	2.96
Mike Mulligan	Vet Trans Prog	150.00
Microfilm Imaging Syst	Micro/Photo	345.00
MIPS	Data Proc Sftwr	2,819.22
MIPS	Tele/Data Proc Sftwr	967.00
Motion Connected	Wellness Program	4,602.00
Dry Creek Wireless	Reg HSG 2024	6,462.26
Murphy's Law Publishing	Print/Publ	92.10
NACEB	Dues	100.00
NE Assoc of Emergency Mn	Reg	150.00
NE Criminal Defense Atty Asc	Dues	500.00
NE Health & Human Serv	Co Crt Costs	1,579.07
NE Health & Human Serv	Beatrice	372.00
NE Weed Control Assoc	Reg	150.00
OPTK	Reg HSG 2024	2,299.44
NIRMA	Misc	2,288.00
Paper Tiger Shredding	Misc	304.00
PC Attorney	Crt Csts	132.00
PC Clerk/OASI	Soc Sec-Match	23,319.25
Platte Co Court	Crt Csts	1,474.19
PC Sheriff	PCSO State Fees	3,299.64
Polk Co Sheriff	Dist Crt Csts	25.00
Principal Life Insurance	ADD & Life Ins	575.65
Ralph Hefti	Vet Trans Prog	50.00
Columbus Tire & Serv Ctr	Vet Trans Prog	601.00
Retire Plans Div of Ameritas	Co Retire-Match	23,715.84
Rutt's Heating & A/C	Jail Bldg Rep	467.01
Rutt's Heating & A/C	Bldg Rep	176.00
Sapp Bros Inc	Fuel	9.73
Security Equipment Supply	Server Infrastructure	632.21
ServiceMaster by Shevlin	Handi-man/Misc Labor	9,829.00

SUPERVISORS RECORD NO. 50

Shevlin Supply	Bldg Supp	451.94
Spectra Associates	Off Supp	32.75
Summit Food Serv	Food/Bev	12,033.00
Tim Hofbauer	Truck Rep & Parts	10.49
Tim Hofbauer	Shop Supp	54.72
U & I Sanitation	Garbage	88.00
U & I Sanitation	Garbage	196.25
Verizon	Tele	79.88
Verizon	Off Eq Rep	235.70
Verizon	Off Supp	40.02
Verizon	Tele	40.01
Verizon	Internet Serv	800.30
Zelle Human Resource Sol	HR Adm	10,500.00
	Total	839,726.66
Check no. 12252884 cancelled by the County Board		-40.00
Previous amount allowed during current budget year		12,804,557.17
Total amount allowed to date		13,644,243.83

ROAD-BRIDGE FUND

Total Gross Payroll		\$72,840.30
Ag Spray Equipment	Rd Eq Rep	776.31
Arnold Motor Supply	Rd Eq Rep	425.12
Black Strap Inc	Chemical Supp	1,890.47
Bomgaars	Flags/Flares/Barricades	11.15
Brown's Shoe Fit Co	Safety Eq	346.50
Central Nebraska Bobcat	Rd Eq Rep	819.98
Central Sand & Gravel	Gravel/Borrow	9,367.16
Central Valley Ag	Eq Grease/Oil	2,305.92
Columbus Custom Embroid	Oth Pers Serv	8,115.57
Column Software PBC	Adv for Bids	96.80
Eakes	Off Eq Rep/Off Supp	336.08
Jackson Service	Oth Pers Serv/Janit Supp	764.69
Kimball Midwest	Rd Eq Rep	704.16
LCL Truck Equipment	Rd Eq Rep	618.33
Mainelli Wagner Assoc	Eng Fees	17,535.00
Olson's Pest Technicians	Bldg Rep	125.00
Platte Valley Communicatns	Radio Rep	324.50
PC Clerk/OASI	Soc Sec-Match	5,307.09
Pomp's Tire Service	Tires/Tire Repair	22.30
Retire Plans Div of Ameritas	Co Retire-Match	4,902.74
Ron Hoefelman	Oth Eq Rep	261.44
Rose Equipment	Rd Eq Rep	203.14
Sapp Bros Petroleum	Eq Fuel	2,551.87

SUPERVISORS RECORD NO. 50

Smith Fertilizer & Grain Co	Chem Supp	10,595.49
T-Bone Truck Stop	Eq Fuel	1,448.20
Truck Center Companies	Road Eq Rep	1,139.13
Verizon Connect NWF Inc	Oth Eq Rental	752.30
	Total	144,586.74
Previous amount allowed during current budget year		8,641,883.19
Total amount allowed to date		8,786,469.93

COMPREHENSIVE JUVENILE SERVICES FUND

Total Gross Payroll		\$4,126.46
Eakes	Off Supp	137.33
PC Clerk/OASI	Soc Sec-Match	294.74
PC Juvenile Diversion	Prog Oper Supp-Grant	346.43
Retire Plns Div Ameritas	Co Retire-Match	251.68
	Total	\$5,156.64
Previous amount allowed during current budget year		105,408.77
Total amount allowed to date		\$110,565.41

CHILD SUPPORT ENFORCEMENT FUND

Total Gross Payroll		\$5,567.20
All Makes	Off Supp	46.69
Casey's Mail Serv	Post	196.36
Indoff	Off Supp	239.98
Microfilm Imaging Syst	Data Proc Rental	188.00
PC Clerk/OASI	Soc Sec-Match	401.29
Retire Plns Div of Ameritas	Co Retire-Match	375.79
	Total	\$7,015.31
Previous amount allowed during current budget year		116,130.60
Total amount allowed to date		\$123,145.91

COUNTY VISITOR PROMOTION FUND

Total Gross Payroll		\$4,315.03
All Makes	Supplies & Materials	39.95
Embassy Suites by Hilton Lincoln	Lodging	990.00
Ivy House Media Limited	Prog Supp	2,400.00
Nei-Turner Media Group Inc	Print/Publ	650.00
PC Clerk/OASI	Soc Sec-Match	319.16
Retire Plns Div of Ameritas	Co Retire-Match	234.27
Verizon	Tele	39.94
	Total	\$8,988.35

SUPERVISORS RECORD NO. 50

Previous amount allowed during current budget year	155,463.82
Total amount allowed to date	\$164,452.17

SELF-FUNDING INSURANCE FUND

PC Self Funding Ins Acct Ins Prem	\$17,864.14
Previous amount allowed during current budget year	183,278.35
Total amount allowed to date	\$201,142.49

ADULT PRE-TRIAL DIVERSION FUND

Total Gross Payroll	\$1,744.00
PC Clerk/OASI Soc Sec-Match	118.14
Retire Plns Div of Ameritas Co Retire-Match	117.72
Total	\$1,979.86
Previous amount allowed during current budget year	35,374.76
Total amount allowed to date	\$37,354.62

VICTIM ASSISTANCE FUND

Total Gross Payroll	\$4,570.40
Eakes Off Supp	129.67
PC Clerk/OASI Soc Sec-Match	347.10
Retire Plns Div of Ameritas Co Retire-Match	308.50
Total	\$5,355.67
Previous amount allowed during current budget year	93,010.87
Total amount allowed to date	\$98,366.54

COVID AMERICAN RESCUE PLAN FUND

Binswanger Glass	COVID American Rescue Plan	\$10,000.00
Creston Vol Fire Dept	COVID American Rescue Plan	15,000.00
General Fund	COVID American Rescue Plan	360,000.00
		\$385,000.00
Previous amount allowed during current budget year		488,867.52
Total amount allowed to date		\$873,867.52

DISTRICT PROBATION FUND

Datashield Corp	Handi-man/Misc Labor	\$48.00
Hometown Leasing	Off Eq/Copier Lease	1,417.10
PEX Visa Prepaid Card	Drug Tech Post	34.50
Rachael Leigh Crowdell	Handi-man/Misc Labor	340.00
Charles Sherer	Drug Tech Post	11.80
Verizon	Tele	119.82

SUPERVISORS RECORD NO. 50

Windstream	Tele		14.31
		Total	<u>\$1,985.53</u>
Previous amount allowed during current budget year			<u>52,056.95</u>
Total amount allowed to date			\$54,042.48

No Public Present

Motion, Supervisor Micek, seconded Supervisor Trouba, to adjourn to March 24th, 2026.

Voting: John Harms: Aye, Kwapnioski: Aye, Bob Lloyd: Aye, Jerry Micek: Aye, Joe Ott: Aye, Ron Reilly: Aye, Gene Trouba: Aye Aye: 7, Nay: 0

Whereupon the Chairperson declared the motion carried.

(S E A L)

Attest: _____
Jennifer E. Brown
Deputy Clerk of the County
Board

Kim Kwapnioski
Chairperson, Board of Supervisors



Yodel's innovative technology designed for Convention & Visitor Bureaus (CVBs) and Destination Marketing Organizations (DMOs) enhances the promotion and visibility of events listed on their event calendars, solving critical challenges in the process.

The Problem

- **Time-Consuming Event Collection:** On average, CVB and DMO staff spend 350-450 hours annually gathering local events to populate their event calendars. This is a resource-intensive task that takes away valuable time from other strategic activities.
- **Missed Opportunities:** Despite best efforts, many meaningful local events are often overlooked, leading to gaps in the event calendar and missed promotional opportunities.
- **Limited Submissions:** Event calendars tend to rely heavily on submissions from partnering organizations, which can result in inconsistent and incomplete event listings.
- **Poor Search Engine Rankings:** CVB and DMO websites typically rank for only a limited number of event-related keywords, leaving a significant amount of web traffic that's searching for local events untapped.

The Solution: Yodel's Automated Event Collection System

Yodel's technology streamlines the process by automatically gathering virtually all local events and delivering them directly to the CVB's event calendar. Here's how it works:

- **Complete Event Coverage:** Our system collects an extensive range of local events, including those that may not be typically submitted by partners, providing CVBs and DMOs with more comprehensive listings.
- **Client Control:** Despite the automation, clients retain full control over which events are displayed, allowing for a curated approach that aligns with their branding and objectives.
- **Improved SEO Performance:** By helping clients rank for a broader range of event-related keywords, our system attracts significantly more web traffic, increasing visibility and engagement for local events.
- **Your Choice:** Customer can choose between Yodel Event iCAL, Yodel Event API, or Yodel Event Calendar Widget. All options are the same cost.

Key Benefits

- **Time Savings:** CVBs and DMOs save between 350-450 hours per year, enabling staff to focus on more impactful activities.
- **Enhanced Event Activity:** With more events displayed, there's greater engagement and interest in the local area's offerings.
- **Boosted Web Traffic:** Our system helps generate more web traffic by improving keyword rankings, drawing in a larger audience seeking local events.

Testimonials

"The Cambridge/Guernsey County Visitors & Convention Bureau was pleased to participate with other community partners to bring Yodel to our residents and visitors alike. Not only is it valuable for our community, but we also use it to make sure we are aware of all the events taking place in Guernsey County." – **Debbie Robinson, Executive Director Guernsey County Visitors Bureau**

"The team at Yodel has been nothing but fantastic. We love working with organizations that truly serve their customers. We are ecstatic—they have helped us work smarter, not harder. I could not recommend Yodel enough. They are true problem solvers and always do what they say they're going to do." – **Bryce Riggs, Executive Director Destination Seneca**

"Yodel has been an excellent tool for us in automating and managing our local events calendar. Their dashboard is easy to use and the layout on our site is very clean. Best of all, the Yodel team is always looking for ways to improve its product." – **Logan Jones, Servicing Specialist The Colony CVB**

"I have been very thankful for Yodel... I used to have to scan 30-40 Facebook pages every two weeks to see if anything new was happening in the area... now Yodel just picks it up and I can spend time doing something else for the company!" – **Tom Range, Communications Officer Happy Valley Adventure Bureau**



One-Time Setup Fee:

Community Size	One-Time Set-Up Fee
Small (up to 15,000 pop.)* Max. 100 orgs	\$1,100
Medium (15,000-80,000 pop.)* Max. 200 orgs	\$1,300
Large (80,000-850k pop.)* Max. 400 orgs	\$1,600
Enterprise Pricing (>850k. pop/multiple websites)	Contact us

* Yodel offers optional assistance with installing the widget on the Partner's website for a one-time service fee of \$650.00.

**Add \$250.00 set-up fee for any additional community organization who wants a Yodel Event Calendar on their website.

Subscription Fees:

Community Size	Annual Subscription	Month-to-Month Option
Small (up to 15,000 pop.)	\$1,560	\$170/mo.
Medium (15,000-80,000 pop.)	\$2,220	\$215/mo.
Large (80,000-850k pop.)	\$3,480	\$350/mo.
Enterprise Pricing (>850k pop./multiple websites)	Contact us	Contact us

30-Day Trial Period:

- No subscription fee for the first 30 days
- Notify us within 30 days if unsatisfied to avoid charges

PLATTE COUNTY PURCHASE CARD POLICY

CARDHOLDERS RESPONSIBILITIES:

1. The Platte County Purchase Card shall only be used by an authorized cardholder who has signed the Cardholder Agreement.
2. Cardholder shall sign Acknowledgment of Receipt of the Card.
3. Cardholder shall insure that sales tax is not assessed, and if it is inadvertently assessed, insure that sales tax is removed at the time of the charge.
4. Invoices shall reflect the exact dollar amount indicated in the Purchase card statement.
5. **RETAIN AND REMIT ALL SALES SLIPS/REGISTER RECEIPTS** – the Purchase card account must be reconciled with each monthly cycle against the statement, and the Clerk's office requires sales receipts to accomplish this task. Receipts shall be attached to all claims for payment and forwarded to the Clerk's office in a prompt, timely manner to avoid late fees. **ALL RECEIPTS SHALL BE SIGNED BY THE CARDHOLDER.** In all cases, there shall be sufficiently specific details so as to reasonably ascertain the "item" purchased and the price paid.

GUIDELINES FOR CARD USE:

What can be purchased using the Platte County Purchase Card?

1. Fuel for county vehicle
2. Conference registration
3. Meals (excluding sales tax)
4. Postage
5. Online purchases according to line item in approved budget
6. County funded travel according to line item in approved budget

What CANNOT be purchased using the Platte County Purchase Card?

1. Cash Advances
2. Alcoholic beverages
3. Services
4. Personal use
5. Entertainment

Purchase Card Security

The Platte County Purchase Card shall always be treated with a level of care that will reasonably secure the card and account number.

1. Storage of the Platte County Purchase Card. The card shall be kept in the locked storage by the Sheriff. Those employees needing to use the card shall be required to sign a Cardholder Agreement and shall return the card to their supervisor along with all sales slips/register receipts. The supervisor will then forward the receipts to the County Clerk with line item information.
2. Purchase Card Account Number. Guard the Purchase card account number carefully. Do not post it at your desk or leave it where it is accessible by others.
3. Sharing (or use by someone other than the cardholder). The only person entitled to use the Platte County Purchase card is the person to whom it was authorized. Do not lend the card to another person for use.
4. Keep the card in accessible, but secure location. In the event the card is lost or stolen, notify the Platte County Sheriff's office immediately.
5. A person who is not in compliance with the policy will no longer have the privilege to use the county purchase card.
6. Only Elected and Appointed Officials can sign the card out.

CARDHOLDER AGREEMENT

As an authorized user of the Platte County Purchase Card, I understand that I am the only person authorized to make purchases with the card, I further understand and do hereby agree that such purchases shall only be in connection with my employment and shall be in accordance with the Platte County Board of Supervisors' policy for Purchas Card use.

I understand that the following items constitute misuse of the Platte County Purchase Card and that any misuse can result in the revocation of privileges to use the card.

Misuse of the Platte County Purchase Card includes the following:

- Using the card for personal purchases
- Purchas of unauthorized items
- Use of card by someone other than myself
- Fraudulent of inaccurate record keeping
- Cash Advances and ATM cash withdrawals

If the Platte County Purchas Card is used for personal purchases, for unauthorized items or by someone other than myself, I do hereby agree to reimburse Platte County or directly pay the vendor for such purchases.

Name of Card User _____ Date _____

Cardholder's Signature _____

Note: In addition to the above consequences for misuse of the Purchasing Card, Platte County retains the right to take further action, whether in the form of disciplinary action, termination of employment, and/or legal prosecution, in the event of gross misuse of fraud involving county or grant funds.



BE KIND
LITTLEZ

Bring Up Nebraska

Growing a better tomorrow together
for ALL children
www.BringUpNebraska.org

Estamos construyendo juntos
un mañana mejor
para todos
los niños.
Abril es el mes de la Prevención del Abuso Infantil
www.BringUpNebraska.org

Growing a better tomorrow together
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Estamos construyendo juntos un mañana mejor
para TODOS los niños
www.BringUpNebraska.org



RESOLUTION RECOGNIZING APRIL 2026 AS CHILD ABUSE PREVENTION MONTH

Whereas, child abuse and neglect is a serious problem affecting every segment of our community, and finding solutions requires input and action from everyone; and

Whereas, child abuse can have long-term psychological, emotional, and physical effects that have lasting consequences for victims of abuse; and

Whereas, preventing child abuse and neglect means helping families build strengths so that children can thrive; and

Whereas, protective factors can strengthen families and reduce or prevent child abuse and neglect: access to basic needs of food, shelter, education, and health services, parental resilience, social connections, knowledge of parenting and child development, concrete support in times of need, and social and emotional competence of children; and

Whereas, we acknowledge that we must work together as a community to increase awareness about child abuse and contribute to promote the social and emotional well-being of children and families in a safe, stable, and nurturing environment; and

Whereas, the Columbus Area Child Abuse Prevention Team will implement Pinwheels for Prevention, a campaign promoting awareness of healthy child development, positive parenting practices, and the types of concrete support families need within their communities; and

Now, therefore be it proclaimed by the Platte County Board of Supervisors that April 2026 is Child Abuse Prevention Month and urges all of Platte County to engage in activities whose purpose is to strengthen families and communities to provide the optimal environment for healthy child development.

Adopted by the Board of Supervisors of the County of Platte this 24th day of March, 2026, by the following vote:

AYES:

NAYS:

ABSENT:

NOT VOTING:

Kim Kwapnioski, Chair
Platte County Board of
Supervisors



MEMO TO: County Weed Control Authority
FROM: Trevor Johnson, Program Manager
Nebraska Department of Agriculture, Noxious Weed Program
SUBJECT: Reports and Requirements

Please find the enclosed Reports and Requirements sheet. The Nebraska Department of Agriculture (NDA) monitors and evaluates each County Weed Control Authority throughout the calendar year. The enclosed report is for the year 2025. This report uses a scoring system to evaluate if a county is meeting the requirements of the Nebraska Noxious Weed Control Act. The report is worth 3400 points which means a county has met the requirements set forth in the Nebraska Noxious Weed Control Act. If your county total score is less than 3400 points, then the county has deficiencies and steps need to be taken to correct.

The report is broken down into four sections: inspections, office evaluation, county reports and continuing education.

- Inspections consist of Survey Results and County Follow-up
 - NDA employees physically inspect survey sections that are randomly generated. These surveys are looking for the existence or non-existence of state designated noxious weeds. If uncontrolled noxious weeds are found those results are reported to the county.
 - Follow-up inspections will continue to be conducted, by NDA inspectors, on known infestations. The score reflects the control or lack thereof.
- Office Evaluation.
 - NDA staff inspect and review all paperwork and actions as outlined in the Noxious Weed Control Act.
- County Reports
 - This is the five required annual reports that your county submits each year on or before January 31.
- Continuing Education
 - County Weed Control Superintendents are required to attend a minimum of 20 hours of continuing education each year. These hours are obtained by attending training provided by the Nebraska Weed Control Association.

Please take time to discuss this report with the Control Authority Board and County Weed Control Superintendent during a regular meeting. If you would like to discuss further with your NDA inspector their contact information is on the summary page.

2/27/26
10:57:15

NEBRASKA DEPARTMENT OF AGRICULTURE
Bureau of Plant Industry
P.O. Box 94756, LINCOLN, NE 68509-4756
402 471-2394

PAGE 1
NW1074

REPORTS AND REQUIREMENTS

County: Platte

Year: 2025

	Score	Subtotal	Possible
<hr/>			
INSPECTIONS			
Survey results	500		500
County followup	500		500
		1000	1000
<hr/>			
OFFICE EVALUATION		980	1000
<hr/>			
COUNTY REPORTS	Timeliness	Factor	
Roster	100	1.00000	100
Budget	50	1.00000	50
Activity	200	1.00000	200
Infestation	250	1.00000	250
Control plan	400	1.00000	400
		1000	1000
<hr/>			
CONTINUING EDUCATION		400	400
<hr/>			
TOTAL SCORE FOR YEAR:		<u>3380</u>	<u>3400</u>

County Noxious Weed Program Evaluation



Good Life. Great Roots.

DEPARTMENT OF AGRICULTURE

Animal & Plant Health Protection
P.O. Box 94756 Lincoln, NE 68509
(402) 471-2351

For County: * District: * Evaluation Date: *
PLATTE 3 11/26/2025

ID #* Inspector
379 NICHOLAS SANDERSON

Weed superintendent name: * Weed superintendent address: *
Mark Borchers mborchers@plattecounty.ne.gov

Control authority chairperson name: Control authority chairperson address:
Kim Kwapnioski district3@plattecounty.ne.gov

Instructions to evaluator: Maximum points should be given for all criteria met by the control authority that is substantiated by inspections. Total points available = 1,000

NDA Certification – 200 points maximum

1. County weed superintendent is certified by NDA as a commercial applicator (100)

Card Number * Expiration Date *
070595 04/15/2027

- a. Ag-Plant Pest Control (50)
- b. Right-of-Way Pest Control (50)

SUBTOTAL
200

Noxious Weed Inspections & Inspection Reports – 300 points maximum

- 2. The county is annually inspected with substantiating records kept of noxious weed infestations (50)
 - 3. All reported noxious weed violations are investigated and documented with inspection reports (50)
 - 4. Uncontrolled noxious weed infestations are:**
 - a. Documented with inspection reports (35)
 - b. Reported to the landowner or controller with appropriate notification requiring control measures (35)
 - c. Reinspected following notification of required control measures and documented with an inspection report (35)
 - d. For the most part, being brought under control (35)
 - 5. All inspection reports:**
 - a. Contain the following information:**
 - (1) Location (county, township, range, and section) (5)
 - (2) Date of inspection (5)
 - (3) Purpose of inspection (if none, so state) (5)
 - (4) Weed names (if none, so state) (5)
 - (5) Signature of inspector (5)
 - (6) Landowner name (and tenant, known) (5)
 - (7) Number of acres inspected (5)
 - (8) Number of acres infested (5)
 - (9) Severity of infestation (5)
 - (10) Type of land (5)
 - b. Are retained in a record file for at least three years (10)
- SUBTOTAL
300

Individual Notices and Noxious Weed Enforcement – 300 points maximum

6. Individual notices:

- a. Issued promptly as needed (35)
- b. Supported by an initial inspection report (35)
- c. Supported by an initial inspection report (35)

d. Completed with name of owner of record, names of noxious weeds requiring control, & specific inst. for control (35)

7. A disposition report is completed for each individual notice issued (50)

8. When force control work is done:

a. The landowner is advised of the control costs incurred following such work (20)

b. Unpaid control work filed as assesment against property & with county register of deeds (20)

c. Weed assessments unpaid after two months are certified to county treasurer, making expense lien on property (20)

9. The county attorney is notified and provided with all supporting documentation when a 15-day notice is sent (50)

SUBTOTAL
300

General Notice – 100 points maximum

10. General notices were for the preceding year:

- a. Published prior to May 1 (20)
- b. Published between August 1 and October 1 (20)
- c. Published in a size at least four inches by six inches or 24 square inches (20)
- d. Published, using the format provided as a minimum standard (20)
- e. Available for inspection within 15 days of publication (20)

SUBTOTAL
80

Miscellaneous – 100 points maximum



11. All books, papers, files, records, and reports dealing with noxious weeds are available for inspection (50)

12. When requested, the county weed superintendent:



a. Provides article inspection services (25)



b. Provides noxious weed control information (25)

SUBTOTAL

100

TOTAL SCORE

980

Reports and Requirements Summary
Platte County

Survey Results: NO DEFICIENCIES
County Follow-up: NO OPEN FILES AT END OF 2025

Office Evaluation: LATE ON GENERAL NOTICE

County Reports,

Roster: NO DEFICIENCIES
Budget: NO DEFICIENCIES
Activity: NO DEFICIENCIES
Infestation: NO DEFICIENCIES
Control Plan: NO DEFICIENCIES

Continuing Education: NO DEFICIENCIES

Return a dated and signed copy of this summary to the address or email below.

Reviewed during a regular County Weed Control Authority Board meeting.

Date: _____

Chairperson: _____

Weed Superintendent: _____

Nick Sanderson
Ag Inspection Specialist
Nebraska Department of Agriculture
P.O. Box 244
Orchard, NE 68764
nicholas.sanderson@nebraska.gov
402-416-4595

Columbus Township Board requests from the County that 14th Street from 48th Ave west to red gate (end of drive) be turned into private drive. The Township has not been grading road due to being too narrow & cant't turn on west end. Residents have been paying Bryan Muhsman to maintain drive. Columbus Township has been paying Bryan last two years to maintain drive. Treasurer has records of this. Township feels extra traffic from proposed 32 lots with 64 structures would be too much traffic for a deadend street west of this drive.

Township President: Steve Blaser

Township Treasurer: Jancy Bargmann

Township Clerk: Mark Foux

3-13-2024

March 11, 2026

AGENDA

COLUMBUS TOWNSHIP MONTHLY MEETING

Date: March 11th, 2026

Time: 7:00 P.M.

Display of Open Meeting Laws

Call Meeting to Order

Roll Call

Meeting Notice Published in the March 4th, 2026 Humphrey Democrat

Minutes of Previous Meeting

Bills Presented for Approval

Treasurer's Report

Old Business:

No old business

New Business:

Discuss turning 14th st from 48th ave west to red gate, to a private drive - vote

Correspondence

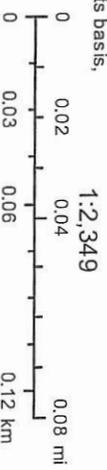
Adjournment



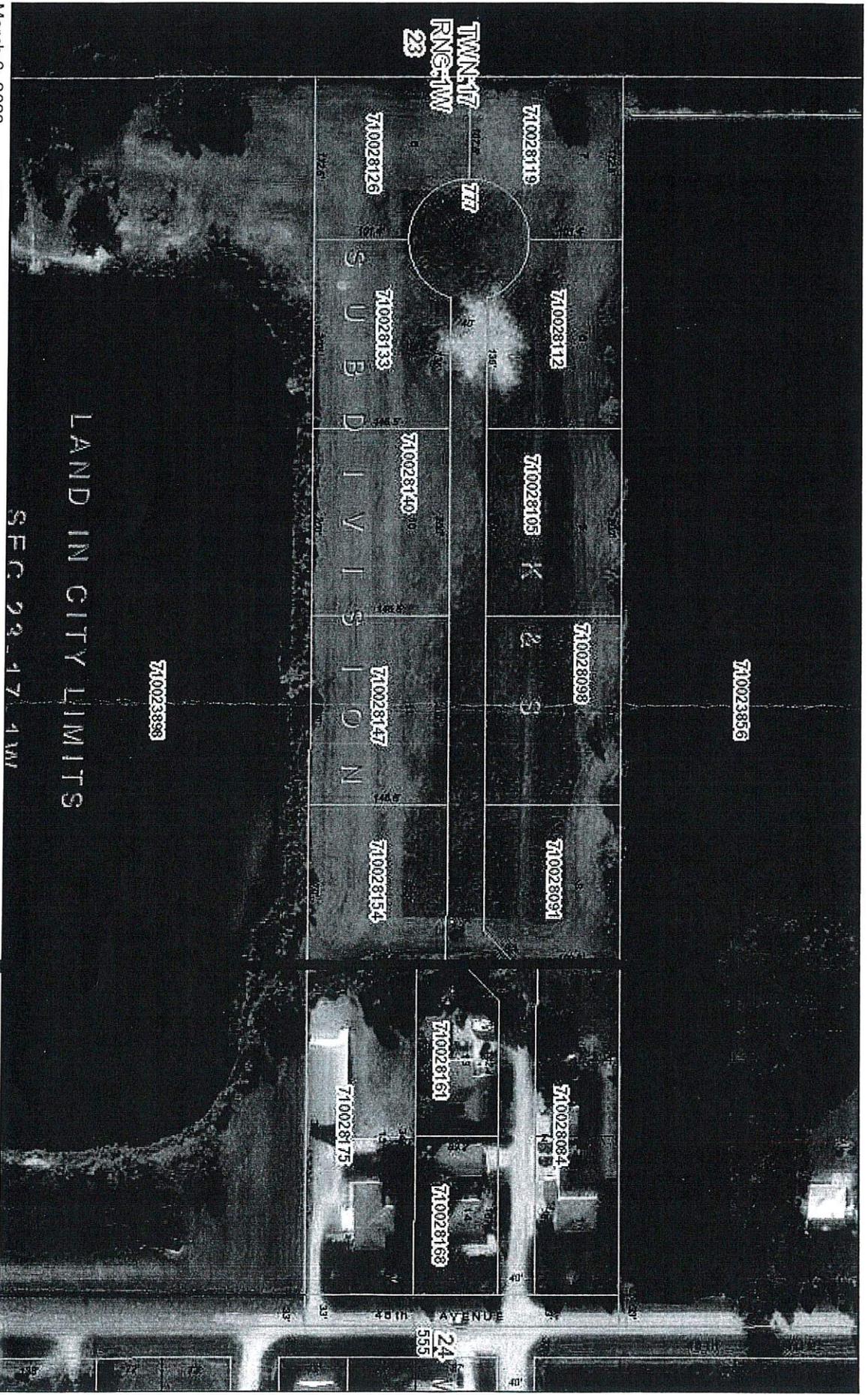
March 6, 2026
21:13 PM

DISCLAIMER: This map is not intended for conveyances, nor is it a legal survey. The information is presented on a best-efforts basis, and should not be relied upon for making financial, survey, legal or other commitments.

- Lot Lines
- Sections
- Parcels
- Townships



48 A/E To Red gate



March 6, 2026
21:13 PM

DISCLAIMER: This map is not intended for conveyances, nor is it a legal survey. The information is presented on a best-efforts basis, and should not be relied upon for making financial, survey, legal or other commitments.

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