

The meeting of the Boyd County Board of Equalization was reconvened at 9:40 a.m. with Sinclair, Liewer, Roth, Ruda and Nicolaus present. Derickson and Hull were absent. It was moved by Ruda and seconded by Sinclair to approve the following levies. Ayes: Sinclair, Liewer, Roth, Ruda and Nicolaus. Absent: Derickson and Hull. Motion carried.

2025 TAX LEVY

BOYD COUNTY	0.292947	SCHOOLS	
LOWER NIOBRARA NRD	0.032914	Boyd County School	0.557624
NE COMMUNITY COLLEGE	0.020000	Building Fund	0.022416
			0.580040
RURAL FIRE DISTRICTS			
BUTTE	0.006877	Keya Paha Co School	0.397109
LYNCH	0.002516	Building Fund	0.010668
NAPER	0.007967		0.407777
SPENCER	0.007892		
BOND	0.009076	ESU #8	0.013588
		ESU #17	0.015000
TOWNSHIPS			
BASIN	0.018200		
BRISTOW	0.012172		
BUSH	0.005572	VILLAGES	
BUTTE	0.010146	ANOKA	0.00
BUTTE LIBRARY	0.005073	BRISTOW	0.450000
LYNCH	0.015821	BUTTE	0.445416
MCCULLEY	0.016476	GROSS	0.00
MORTON	0.017163	LYNCH	0.436867
MULLEN	0.017244	MONOWI	0.000000
SPENCER	0.007639	NAPER	0.450000
SPENCER LIBRARY	0.006675	SPENCER	0.500000

The meeting of the Boyd County Board of Equalization recessed at 9:45 a.m.

The meeting of the Boyd County board of Supervisors was called to order by Chairman Nicolaus with Sinclair, Liewer, Roth, Ruda and Nicolaus present. Derickson and Hull were absent. The open meetings act is posted on the wall.

It was moved by Liewer and seconded by Roth to adopt the following resolution. Ayes: Sinclair, Liewer, Roth, Ruda and Nicolaus. Absent: Hull and Derickson. Motion carried.

**RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. 2025-10-14-1**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of **Boyd County** passes by a majority vote a resolution or ordinance setting the tax request; and **WHEREAS**, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Boyd County, resolves that:

1. The 2025-2026 property tax request be set at **\$ 2,350,000.00**.
2. The total assessed value of property differs from last year’s total assessed value by **14 percent**.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be **0.2555** per \$100 of assessed value.
4. **Boyd County** proposes to adopt a property tax request that will cause its tax rate to be **0.2929** per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of **Boyd County** will decrease last year’s budget by **-14 percent**.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before **October 15, 2025**.

It was moved by Ruda and seconded by Sinclair to adjourn the meeting. Ayes: all present. The meeting of the Boyd County Board of Supervisors was adjourned at 9:50 a.m. The next regular meeting of the Boyd County Board of Supervisors will be **October 28, 2025 at 9:00 a.m.**

Chairman

Attest: _____
County Clerk