

The meeting of the Boyd County Board of Supervisors was called to order at 9:00 a.m. by Chairman Nicolaus with Nicolaus, Derickson, Hull, Liewer and Ruda present. Sinclair and Roth were absent. Open meeting laws are posted.

The board interviewed candidates for the Sign Tech position.

The meeting of the Boyd County Board of Supervisors recessed at 9:30 a.m.

Attest: _____

County Clerk

Chairman

The meeting of the Boyd County Board of Equalization was reconvened at 9:30 a.m. with Nicolaus, Derickson, Hull, Liewer and Ruda present. Sinclair and Roth were absent. It was moved by Ruda and seconded by Hull to approve the following levies. Ayes: Derickson, Hull, Liewer, Ruda and Nicolaus. Absent: Sinclair and Roth. Motion carried.

2026 TAX LEVY			
POLITICAL SUBDIVISION	LEVY PER \$100	POLITICAL SUBDIVISION	LEVY PER \$100
BOYD COUNTY GENERAL	0.278920	SCHOOLS	
LOWER NIOBRARA NRD	0.038834	BOYD COUNTY SCHOOL	DISTRICT 51
NE COMMUNITY COLLEGE		General Fund	0.525877
CAP IMP	0.020000	Special Building	
		Fund	0.020623
		Total	0.546500
		KEYA PAHA COUNTY SCHOOL	0.380592
RURAL FIRE DISTRICTS			
BUTTE	0.007080		
LYNCH	0.002504	ESU #8	0.013461
NAPER	0.007520	ESU #17	0.015000
SPENCER	0.006738		
BOND	0.009332		
	0.016070		
TOWNSHIPS		VILLAGES	
BASIN	0.017725	ANOKA	0.000000
BRISTOW	0.011434	BRISTOW	0.420648
BUSH	0.006053	BUTTE	0.383488
BUTTE	0.009869	GROSS	0.000000
BUTTE LIBRARY	0.005169	LYNCH	0.381939
LYNCH	0.016024	MONOWI	0.000000
MCCULLEY	0.019369	NAPER	0.450000
MORTON	0.019321	SPENCER	0.479565
MULLEN	0.017942		
SPENCER	0.006959		
SPENCER LIBRARY	0.006081		

The meeting of the Boyd County Board of Equalization was recessed at 9:40 a.m.

Attest: _____

County Clerk

Chairman

The meeting of the Boyd County Board of Supervisors was reconvened at 9:40 a.m. A discussion was held on the Sign Tech applicants. Kevin Warnke was called back in to interview further. It was moved by Ruda and seconded by Derickson to hire Keven Warnke at \$22.00 per hour. With a start date of October 14, 2026. Ayes: Derickson, Hull, Ruda and Nicolaus. Abstain: Liewer. Absent: Sinclair and Roth. Motion carried.

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

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. 2026-10-13-1

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 **\$ 2,405,000.00**.
2. The total assessed value of property differs from last year's total assessed value by 7 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 **0.2725** per \$100 of assessed value.
4. **Boyd County** proposes to adopt a property tax request that will cause its tax rate to be **0.2789** 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 **-12 percent**.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Signed: Alan Nicolaus, Chairman
Attest: Tracy Reiser, Boyd County Clerk

It was moved by Liewer and seconded by Derickson to adjourn the meeting. Ayes: all. Motion carried. The next regular meeting of the Boyd County Board of Supervisors will be October 27, 2026 at 9:00 a.m.

Chairman

Attest: _____
County Clerk