The Joint Public Hearing Regarding Tax Request over Acceptable Growth was held on September 23rd, 2024 in the Dundy County Court Room. The notice of this meeting was published in the September , 2024 issue of the Scoop Media News.

Present: Commissioners Scott Olson, Tom Richard, Aaron Keiser, Clerk Miles Preston, Francie Haines, Amy Fredericks, Robyn Mathews, Diane Rosenfelt, JoAnn Decker, Shelby Baney, Nick Baney, James Jensen, Duane Dinnel, Ricardo, Katherine Swartz, Diane Noffsinger

Chairman Olson called the hearing to order at 6:01 P.M. and announced the location of the open meetings act poster on the banister in front of the public.

Olson began Dundy County's presentation on the property tax increase over allowable growth. Olson stated that the allowable growth percentage for Dundy County was 2.18%, and explained some of the causes of why the tax asking increased. Olson stated the total tax asking was \$2,804,503.00; the total assessed value increased from last year by 6%; the tax rate that would levy the same amount of property taxes as last year when multiplied by the new total assessed value of property, would be \$0.262853 per \$100 of assessed value; Dundy County's proposed tax request will cause the tax rate to be \$0.278096 per \$100 of assessed value; based on these and other factors, the total proposed operating budget of Dundy County will exceed last year's by 5%; to obtain more information regarding the increase in the property tax request of Dundy County, citizens may contact the Dundy County Clerk at (308) 423-2058 or by email at miles.preston@nejudicial.gov.

Olson concluded Dundy County's presentation and took questions from the public, members of the public were allowed 4 minutes each to speak.

Members of the public gave comments regarding the budget figures for Dundy County:

Diane Noffsinger, stated that last year the county's tax asking increased by roughly 15%, and now it's becoming difficult to make it worthwhile to own the grassland for cattle. Why do taxes keep going up?

- Olson stated the valuation is market-driven based on sales, and the tax asking of the county is increasing because the costs outside of the Board's control are increasing, such as insurance, wages, fuel, and machinery.

Duane Dinnel asked why his parcels increased so dramatically in valuation?

- Keiser and Olson stated that that is a question to ask the County Assessor another time, but they believed there was some sort of tier system for the valuation of different types of ground. Certain classifications of acreage may increase in valuation more than others, which leads to higher taxes for the property owner.

Joann Decker stated the City of Benkelman tax asking amounts from 2023 and proposed for 2024, the allowable growth value, and the tax asking above the allowable growth percentage. Decker explained that they could have offset the tax asking in the previous year's budget, but the city sales tax was a ballot issue and the city board was concerned that the higher tax asking may cause the sales tax to be voted down. Decker explained rising costs for the City of Benkelman to include; insurance costs and health insurance costs rising roughly 15%, an increase in wages to meet the region, general function cost increases, parks and recreation costs including the city swimming pool, the ball park needing \$50,000.00 for renovations, the C&D dump site costs, and the city fire truck.

Decker concluded the city of Benkelman's presentation and asked the public for any questions or comments:

Aaron Keiser asked about the city fire truck expenses and if there were additional sources of revenue at their disposal to offset the costs.

- Decker explained that the City of Benkelman finances one firetruck for the volunteer Dundy County Fire Department.

Amy Frederick asked about the grant programs that were provided for local business renovations, and asked why there was so much money from those grants returned, and why the city did not re-open the grant when there was remaining funds.

 Decker stated that the grant in question was for private entity applicants only, and was not involved in tax asking, and the grant application period could not be re-opened until the funds were expended.

Olson asked for any final questions before the Joint Public Hearing was closed:

Diane Noffsinger stated again that the county taxes are getting to be too high to make a living, and that it's quickly becoming un-sustainable for younger people are to live here.

With no further requests for comment or questions, Chairman Olson closed the Joint Public Hearing at 6:45 P.M. The next meeting of the Dundy County Commissioners will be held on September 24th, 2024 at 8:30 A.M.

These minutes are not the official record and may be corrected. A copy of the approved minutes is available to The Public in the Dundy County Clerk's Office. Any resolutions contained herein are available for viewing at the Dundy County Clerk's Office.

/s/ Miles Preston

County Clerk

/s/ Scott Olson

Chairman