

Board of Equalization
Monday, April 7, 2025 5:00 PM
Columbus Community Building/Community Room
2500 14 Street
Columbus, NE 68601

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

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

84-1407. Act, how cited.

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

Source: Laws 2004, LB 821, § 34.

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

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

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

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

Annotations

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

84-1409. Terms, defined.

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

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

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

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

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

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

Annotations

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

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

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

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

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

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

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

(c) Investigative proceedings regarding allegations of criminal misconduct;

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

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

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

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

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

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

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

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

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

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

Annotations

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

(1983).

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

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

(1) Until January 1, 2025:

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

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

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

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

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

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

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

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

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

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

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

(2) Beginning January 1, 2025:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

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

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

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

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

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

provided if virtual conferencing was not used;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Cross References

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

Annotations

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Operative Date: July 19, 2024

Annotations

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

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

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

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

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

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

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

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

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

Annotations

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

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

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

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

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

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

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

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

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

Annotations

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

2. Public hearing - Proposed assessments for Street Improvement District No. 184 and 189.

NOTICE

NOTICE OF PROPOSED ASSESSMENTS IN STREET IMPROVEMENT DISTRICT NO. 184 AND STREET IMPROVEMENT DISTRICT NO. 189.

You are hereby notified that the mayor and council of the City of Columbus, Nebraska, will meet as a Board of Equalization in the Community Room, 2500 14 St., Ste. 3, Columbus, NE, on April 7, 2025, between the hours of 5:00 p.m. and 5:45 p.m., for the purpose of considering, equalizing, and levying the special assessments necessary to defray the costs of improvements included in said Street Improvement District No. 184 and Street Improvement District No. 189; located in Columbus, NE, at which time all complaints and applications for relief with respect to said assessments shall be presented to said Board.

A schedule of the proposed apportionment of the benefits and assessments and maps of said districts have been prepared and filed in the office of the City Clerk, 2500 14 St., Ste. 3, Columbus, NE, and are available for inspection during regular business hours.

CITY OF COLUMBUS
Shuraya Choat, City Clerk

Publish: 03:08,14,21,28:25 and 04:04:25
Two Affidavits of Publication

MEMORANDUM

DATE: February 27, 2025
FROM: Richard J. Bogus, P.E., City Engineer
TO: Tara Vasicek, City Administrator
RE: Certificate of Costs, Apportionment of Costs, and Preliminary Assessment Schedule for SID#184 (23rd Street from east of 48th Avenue to 54th Avenue) and SID#189 (48th Avenue from 23rd Street to south of Bradshaw Park Entrance)

RECOMMENDATION:

I recommend approval of the Resolutions, certificate of costs, and apportionment of costs and set a Board of Equalization meeting for April 7, 2025, from 5:00 p.m. to 5:45 p.m. at the Community Building for Street Improvement District (SID) No. 184 and Street Improvement District No. 189.

DISCUSSION:

Assessments to benefiting properties are in accordance with State Statutes and City Assessment Policy and thus consistent with past policies and assessments. An assessment schedule and map are included for your information for both districts. Upon setting of the public hearing date and time and within 5 days of the first advertisement, current property owners will be mailed the assessment packet of information. SID payment length of assessments is 15 years.

SID#184 – 23rd Street from east of 48th Avenue to 54th Avenue

- General obligation cost was 80 percent of the project cost in accordance with Federal Funds Purchase Program guidelines
- Assessable costs to benefiting properties was 20 percent
- The interest rate at the time of SID creation and notification to property owners was set at 4 percent
 - The interest rate at time of final assessment is set at 0 percent
- Assessable front footage 5,612.84 feet
- The estimated per lineal foot cost at the time of creation and notification to property owners in 2021 was \$93.85
 - The final per lineal foot cost is \$98.69 rounded (increase of 5.2%)
- Final project cost was \$2,769,794.17
 - Assessable Cost to Property Owners: \$553,931.13
 - General Obligation Cost: \$2,215,863.04

For an example, a 100 lineal foot property went from the pre-construction estimate of \$9,385 to the final amount of \$9,869 or an increase of \$484 due to final design and construction cost and quantity increases.

SID#189 – 48th Avenue from 23rd Street to south of Bradshaw Park Entrance

- General obligation cost was 80 percent of the project cost in accordance with Federal Funds Purchase Program guidelines
- Assessable costs to benefiting properties was 20 percent
- The interest rate at the time of SID creation and notification to property owners was set at 4 percent
 - The interest rate at time of final assessment is set at 0 percent
- Assessable front footage 4,983.24 feet
- The estimated per lineal foot cost at the time of creation and notification to property owners in 2021 was \$106.35
 - The final per lineal foot cost is \$85.76 rounded (decrease of 19.4%)
- Final project cost was \$2,136,972.47
 - Assessable Cost to Property Owners: \$427,362.55
 - General Obligation Cost: \$1,709,609.92
- Agricultural Deferment of Assessment: \$14,713.84

For an example, a 100 lineal foot property went from the pre-construction estimate of \$10,635.00 to the final amount of \$8,576.00 or a decrease of \$2,059.00 due to final design and construction quantity decreases.

FISCAL IMPACT:

Assessments to benefiting properties. Properties that qualify and received City Council approved at the time of SID creation have agricultural deferment. City owned property within the district and general obligation costs.

ALTERNATIVE:

Do not approve the assessment amounts.

SIGNATURE:

By: Richard J. Bogue

Approved By: [Signature]



City of Columbus Engineering Department

Phone: 402-562-4309 E-Mail: EngDept@columbusne.us
www.columbusne.us

March 3, 2025

RE: CERTIFICATE OF COSTS APPORTIONMENT OF COSTS AND ASSESSMENT SCHEDULE
FOR SID #184

SID #184 (23rd Street from east of 48th Avenue to 54th Avenue)

Construction Contract	\$ 2,498,703.60
Consultant and Testing	\$ 8,476.70
Engineering – 8% (City Engineering Department)	\$ 199,896.28
Legal – 2.5%	\$ 62,467.59
Publications	\$ 250.00
TOTAL	\$ 2,769,794.17
Assessable Costs to Property Owners	\$ 553,931.13
General Obligation Cost (FFPP)	\$ 2,215,863.04

Xc: City Attorney
City Finance Depart.



STREET IMPROVEMENT DISTRICT NO. 184
23RD STREET FROM EAST OF 48TH AVENUE TO 54TH AVENUE

COLUMBUS NEBRASKA
ASSESSMENT SCHEDULE
COST BREAKDOWN

<u>TOTAL COSTS</u>		<u>TOTAL COSTS</u>	
Construction Cost	\$ 2,498,703.60	Charge to Property Owners	\$ 553,931.13
Engineering and Observation	\$ 8,476.70	Charge to General Obligation	\$ 2,215,863.04
Interest, Legal, Publishing, & Miscellaneous	<u>\$ 262,613.87</u>		
Total	<u>\$ 2,769,794.17</u>	Total	<u>\$ 2,769,794.17</u>

Total assessable front footage: 5612.84 feet
Basis of Assessment: (\$2,769,794.17 x .20 = \$553,958.83) / 5612.84 feet = \$98.69/Rate per foot

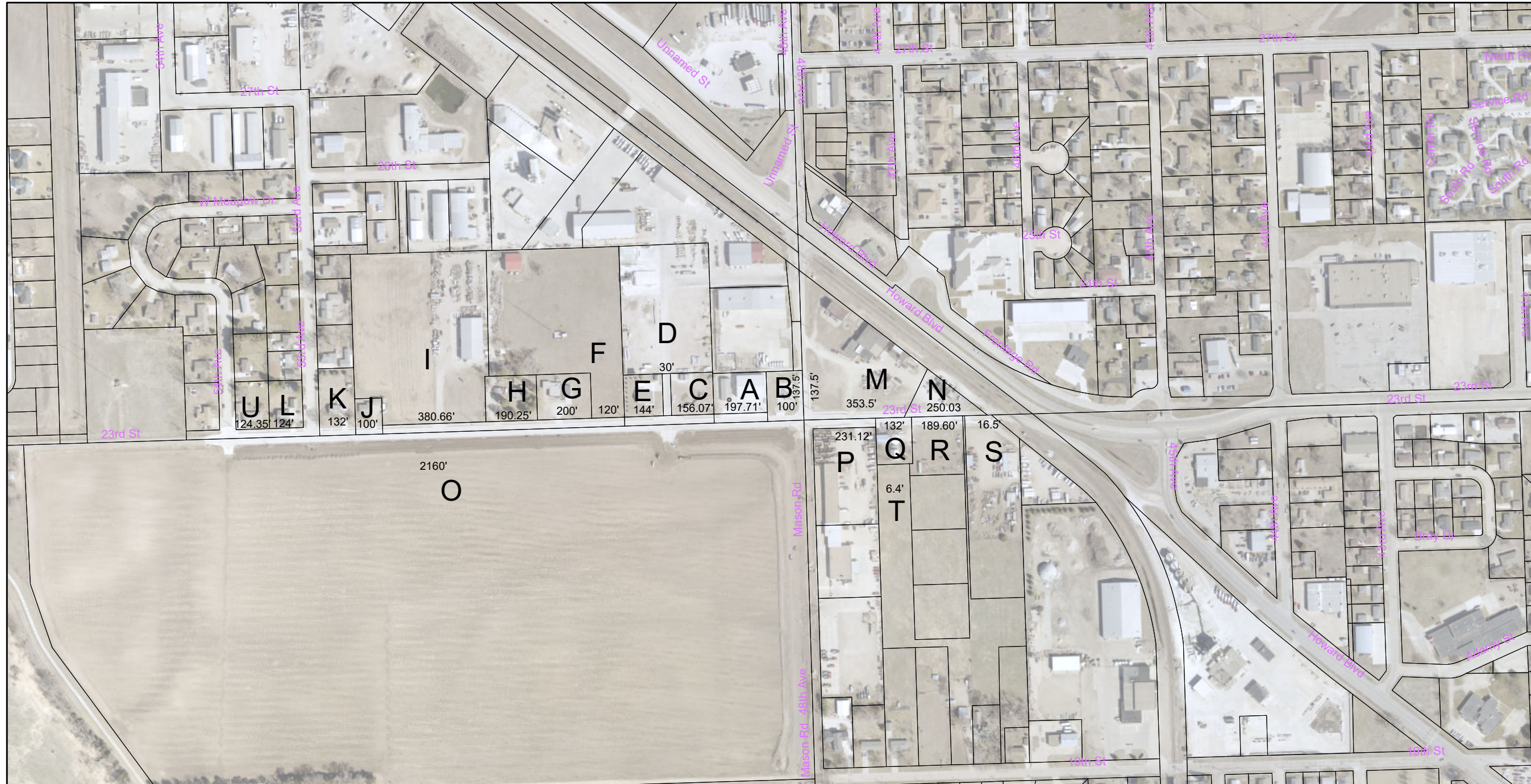
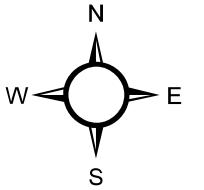
PID	Description	Property Owner	<u>Equivalent Front Footage</u>	Rate	Total Assessment
710166645	Lot 2 Triple S Subdivision, a Subdivision of part of the SW1/4 of Section 13, T17N, R1W of the 6th P.M., Platte County Nebraska	Hidalgo Motors LLC	250.03	98.69	\$ 24,675.46
710166638	Lot 1 Triple S Subdivision, a Subdivision of part of the SW1/4 of Section 13, T17N, R1W of the 6th P.M., Platte County Nebraska	Solarus LLC %Bryce Gehring	491.00	98.69	\$ 48,456.79
710096229	A rectangular tract of land located in the SE Corner of the E1/2 of the SE1/4 of the SE1/4 of Section 14, Township 17 North, Range 1 West of the 6th P.M., in Platte County, Nebraska, described as follows: Commencing at the SE corner of said Section 14; thence 133.0 ft. West along the South line of the said Section 14 to a point; thence 33.0 ft. North parallel to the East Line of the said Section 14 to a point on the North Right of Way Line of the County Road; thence continuing 150.0 ft. North parallel to the East line of the said Section 14 to a point; thence 100.0 ft. East parallel to the South line of the said Section 14 to a point on the West Right of Way Line of the County Road; thence continuing 33.0 ft. East parallel to the South Line of the said Section 14 to a point on the East line of the said Section 14; thence 183.0 ft. South along the East Line of said Section 14 to the point of beginning, all in the said E1/4 SE1/4 SE1/4 and containing 0.56 acres more or less.	Loup River Public Power District	237.50	98.69	\$ 23,438.87
710133752	Lots 3 and 4, in McKathnie 3rd Subdivision, A Minor Subdivision of a tract of land located in the E1/2 SE1/4 SE1/4, of Section 14, Township 17 North, Range 1 West of the 6th P.M., in Platte County, Nebraska	Solarus LLC	197.71	98.69	\$ 19,511.99
710153968	Lot 1, Block B, Gehring Construction Addition to the City of Columbus, Platte County, Nebraska	Gehring, Merlin D ETAL	156.07	98.69	\$ 15,402.54
710153982	Private drive running between Block A and Block B, Gehring Construction Addition to the City of Columbus, Platte County, Nebraska	Gehring, Merlin D ETAL	30.00	98.69	\$ 2,960.70
710153961	Lot 1, Block A, Gehring Construction Addition to the City of Columbus, Platte County, Nebraska	Gehring, Merlin D ETAL	144.00	98.69	\$ 14,211.36
710134977	Lot 2 Tucker Second Subdivision, an Administrative Subdivision of Lots 1 and 4, Tucker Subdivision, A Minor Subdivision of part of the SE1/4 and the SW1/4 of the SE1/4 of Section 14, Township 17 North, Range 1 West of the 6th P.M. in Platte County, Nebraska	Tucker, Paul L Living Trust ETAL	120.00	98.69	\$ 11,842.80
710134396	Lot 2 Tucker Subdivision, a Minor Subdivision of a Tract of land in the SE1/4 and SW1/4 of the SE1/4 of Section 14, Township 17, North, Range 1 West of the 6th P.M. in Platte County, Nebraska	Tucker, Paul L Living Trust ETAL	200.00	98.69	\$ 19,738.00
710134403	Lot 3 Tucker Subdivision, a Minor Subdivision of a Tract of land located in the SE1/4 and SW1/4 of the SE1/4 of Section 14, Township 17 North, Range 1 West of the 6th P.M. in Platte County, Nebraska	Tucker, Paul L Living Trust ETAL	190.25	98.69	\$ 18,775.77
710134970	Lot 1 of Tucker Second Subdivision, an Administrative Subdivision of Lots 1 and 4, Tucker Subdivision, a Minor Subdivision of part of the SE1/4 and SW1/4 of the SE1/4 of Sec. 14, T17N, R1W of the 6th P.M., Platte County, Nebraska	Tucker, Paul L Living Trust %Jennifer & Paul Tucker Trustees	380.66	98.69	\$ 37,567.33

710196264	A tract of land described as follows: Commencing at the Southwest Corner of the East Half of the Southeast Quarter of the Southwest Quarter of the Southeast Quarter (E1/2 SE1/4 SW1/4 SE1/4) of Section 14, Township 17 North, Range 1 West of the 6th P.M., Platte County, Nebraska; thence North along the West line of said Southwest Corner of the East Half of the Southeast Quarter of the Southwest Quarter of the Southeast Quarter (E1/2 SE1/4 SW1/4 SE1/4) for a distance of 133 feet; thence East parallel to the North line of said Southwest Corner of the East Half of the Southeast Quarter of the Southwest Quarter of the Southeast Quarter (E1/2 SE1/4 SW1/4 SE1/4) for a distance of 100 feet; thence South in a straight line to the South line of the said Southwest Corner of the East Half of the Southeast Quarter of the Southwest Quarter of the Southeast Quarter (E1/2 SE1/4 SW1/4 SE1/4); thence West along th South line of said tract to the place of beginning. Being the South 133 feet of the West 100 feet of the Southwest Corner of the East Half of the Southeast Quarter of the Southwest Quarter of the Southeast Quarter (E1/2 SE1/4 SW1/4 SE1/4) of Section 14, Township 17 North, Range 1 West of the 6th P.M., Platte County, Nebraska in the City of Columbus	French, James "Bruce"	100.00	98.69	\$ 9,869.00
710096271	Commencing at the SW corner of the E1/2 of the SE1/4 of the SW1/4 of the SE1/4 of Section 14, Township 17 North, Range 1 West of the 6th P.M., Platte County Nebraska running thence North parallel to the East line of the SE1/4 of said Section 14 a distance of 247.5 feet; running thence West parallel to the South line of said SE1/4 of said Section 14 for a distance of 132 feet; running thence South to the East line of said SE1/4 of section 14, to the South line of said SE1/4 of the SW1/4 of the SE1/4; running thence East 132 feet to the point of beginning.	Olson, Joel E & Heidi R	132.00	98.69	\$ 13,027.08
710121779	Lot 1, Block A, West Meadows Subdivision, a part of the SW1/4 SE1/4 of Section 14, Township 17 North, Range 1 West of the 6th P.M., Platte County, Nebraska	Jaster, Chase R	124.00	98.69	\$ 12,237.56
710160674	A tract of land located in the NE1/4 and in Government Lot 1, Section 23, Township 17 North, Range 1 West of the 6th P.M., Platte County, Nebraska, more particularly described as follows: Beginning at the Northeast corner of said NE1/4; thence S00°01'52" (all bearings are referenced from True North observed at the Northeast Corner, Section 36, T17N, R1W), 1,322.68 feet on the East line of said NE1/4 to the Southeast corner of the N1/2NE1/4 of said Section thence S89°55'41"W, 2,396.75 feet; thence N34°36'28"W, 697.20 feet; thence N19°25'29" W, 246.94 feet; thence N00°05'42"W, 513.78 feet to the North line of said Government Lot 1; thence S89°36'35"E, 232.28 feet to the Northwest corner of said NE1/4; thence N89°51'11"E, 2,642.72 feet on the North line of said NE1/4 to the point of beginning	Shady Lake Development LLC	2160.00	98.69	\$ 213,170.40
710027867	A tract of ground located in Lot 10 of Arnold's Outlots located in Section 24, Township 17 North, Range 1 West of the 6th P.M., all in Platte County, Nebraska, described as follows: Commencing at the SW corner of Lot 10 of Arnold's Outlots located in Section 24, Township 17 North, Range 1 West of the 6th P.M., all in Platte County Nebraska and assuming the West line of said Lot 10 to have a bearing of N0°00'00"E; thence N0°00'00" on the West line of said Lot 10, 271.39 feet, to the point of beginning; thence N0°00'00"E on the West line of said Lot 10, 356.92 feet; thence S89°57'04"E on the North line of said Lot 10, 231.12 feet; thence S0°01'24"E on the East line of said Lot 10, 357.30 feet; thence N89°51'12"W, 231.27 feet, to the point of beginning, said line being on the N'ly face of an interior concrete block wall	Cech, Joan B	231.12	98.69	\$ 22,809.23
710076041	The North 168 feet of the West 1/2 of Lot 9, Arnold's Outlots to the City of Columbus, Platte County, Nebraska	Earley Rentals LLC	132.00	98.69	\$ 13,027.08
710076034	Commencing at a point on the North line of Lot Eight (8) of Arnold's Outlots to the City of Columbus, Platte County, Nebraska, said point being 206.4 feet West of the Northeast Corner of Lot Eight (8) of said Arnold's Outlots; thence 211.8 feet South parallel to the East line of Lot Eight (8) of said Arnold's Outlots, to a point; thence 201.76 feet West parallel to the North line of Lot Eight (8) and Lot Nine (9) of said Arnold's Outlots, to a point 120 feet East of the West line of Lot Nine (9) of said Arnold's Outlots; thence 43.8 feet North parallel to the West Line of Lot 9 of said Arnold's Outlots to a point 168 feet South of the North Line of Lot 9 of said Arnold's Outlots; thence 12 feet East parallel to the North Line of Lot 9 of said Arnold's Outlots, to a point; thence 168 feet North parallel to the West Line of Lot 9 of said Arnold's Outlots, to a point on the North Line of Lot 9 of said Arnold's Outlots; thence 189.60 feet East along the North line of Lot 9 and Lot 8 of said Arnold's Outlots, the point of beginning, located in part of Lot 8 and in part of Lot 9 of said Arnold's Outlots.	Scholl Family Trust	189.60	98.69	\$ 18,711.62

710075978	<p>A tract of land in Arnold Outlot 2 to the City of Columbus, Nebraska, more particularly described as follows: Commencing at a point on the West line and 33.0 feet North of the Southwest Corner of Lot 2 of Arnold's Outlots to the City of Columbus, Nebraska; thence 435.6 feet North along the West line of said Lot 2 to a point; thence 120 feet East parallel to the South Line of said Lot 2 to a point; thence 435.6 feet South parallel to the West line of said Lot 2 to a point; thence 120 feet West parallel to the South line of said Lot 2 to the point of beginning, all located in the NW 1/4 NW 1/4 of Section 24, Township 17 North, Range 1 West of the 6th P.M. in Platte County, Nebraska, and containing 1.05 acres more or less; Commencing at a point on the North line of Lot 8 of Arnold's Outlots to the City of Columbus, Platte County, Nebraska, said point being 200.0 ft. West of the NE corner of Lot 8 of said Arnold's Outlots; thence 680.58 ft. South parallel to the East line of Lot 8 and Lot 3 of said Arnold's Outlots, to a point 19.2 ft. South of the North line of Lot 3 of said Arnold's Outlots; thence 200.0 ft. East parallel to the North line of Lot 3 of said Arnold's Outlots, to a point on the East line of Lot 3 of said Arnold's Outlots; thence 180.0 ft. South along the East line of Lot 3 of Arnold's Outlots, to a point 462.2 ft. North of the South line of Lot 3 of said Arnold's Outlots; thence 206.4 ft. West parallel to the South line of Lot 3 of said Arnold's Outlots to a point; thence 860.54 ft. North parallel to the East line of Lot 3 and Lot 8 of said Arnold's Outlots, to a point on the North line of Lot 8 of said Arnold's Outlots; thence 6.4 ft. East along the North line of Lot 8 of said Arnold's Outlots, to the point of beginning, located in part of Lot 3 and in part of Lot 8 of said Arnold's Outlots and containing 0.95 acres more or less. The West 120.0 ft. of Lot except the South 468.6 ft. thereof and the West 120.0 ft. of Lot 9 except the North 168.0 ft. thereof of Arnold's Outlots to the City of Columbus, Platte County, Nebraska, containing 1.89 acres more or less. Commencing at a point on the South line of Lot 3 of Arnold's Outlots to the City of Columbus, Platte County, Nebraska; said point being 206.4 ft. West of the SE Corner of Lot 3 of said Arnold's Outlots; thence 249.0 ft. North parallel to the East line of Lot 3 of said Arnold's Outlots to a point; thence 101.4 ft. East parallel to the South line of Lot 3 of said Arnold's Outlots to a point; thence 36.5 ft. North parallel to the East line of Lot 3 of said Arnold's Outlots to a point; thence 183.78 ft. West parallel to the South line of Lot 3 and Lot 2 of said Arnold's Outlots, to a point 240.0 ft. East of the West line of Lot 2 of said Arnold's Outlots; thence 285.5 ft. South parallel to the West line of Lot 2 of said Arnold's Outlots, to a point on the South line of Lot 2 of said Arnold's Outlots; thence 82.6 ft. East along the South line of Lot 2 and Lot 3 of said Arnold's Outlots, to the point of beginning, located in part of Lot 2 and in part of Lot 3 of said Arnold's Outlots and containing 0.63 acres more or less; AND Referring to the SE corner of Lot 3 of Arnold's Outlots to the City of Columbus, Platte County, Nebraska; thence 105.0 ft. West along the South line of Lot 3 of said Arnold's Outlots; thence 285.5 ft. North parallel to the East line of Lot 3 of said Arnold's Outlots, to the point of beginning; thence continuing 176.7 ft. North parallel to the East line of Lot 3 of said Arnold's Outlots, to a point; thence 101.4 ft. West parallel to the South line of Lot 3 of said Arnold's Outlots, to a point; thence 44.3 ft. North parallel to the East line of Lot 3 of said Arnold's Outlots, to a point; thence 202.2 ft. West parallel to the South line of Lot 3 and Lot 2 of said Arnold's Outlots, to a point 120.0 ft. East of the West line of Lot 2 of said Arnold's Outlots; thence 37.9 ft. South parallel to the West line of Lot 2 of said Arnold's Outlots, to a point, thence 120.0 ft. East parallel to the South line of Lot 2 of said Arnold's Outlots, to a point; thence 183.1 ft. South parallel to the West line of Lot 2 of said Arnold's Outlots, to a point; thence 183.78 ft. East parallel to the South line of Lot 2 and Lot 3 of said Arnold's Outlots, to the point of beginning, located in part of Lot 2 and in part of Lot 3 of said Arnold's Outlots and containing 0.93 acres more or less.</p>	Tworek, Daniel R & Janelle M %Janelle M Tworek	6.40	98.69	\$	631.61
710076006	<p>A tract of land in Outlot 8 of Arnold's Outlots to the City of Columbus, Nebraska, more particularly described as being the East 200 feet of Outlot 8, excepting that part of said Outlot 8 embraced in the Union Pacific Railroad Right of Way, and excepting that part of said Outlot 8 embraced in the County and State of Nebraska road right of way; also including a tract of land in Outlot 3 of Arnold Outlots to the City of Columbus, Nebraska, more particularly described as Commencing at the Northeast Corner of Lot 3 of Arnold Outlots; thence 200.0 feet West parallel to the South line of Lot 8 to a point; thence 19.2 feet South parallel to the East line of Lot 3 to a point thence 200.0 feet East parallel to the South line of Lot 8 to a point on the East line of said Lot 3; thence 19.2 feet North along the East line of said Lot 3 to the point of beginning, all located in the Northwest Quarter of the Northwest Quarter (NW 1/4 NW 1/4) of Section 24, Township 17 North, Range 1 West of the 6th P.M., in Platte County, Nebraska, and containing 2.89 acres more or less.</p>	Tworek, Daniel R	16.50	98.69	\$	1,628.38

710121786	LOT 2 BLK A WEST MEADOWS	Benjamin L. & Pauline K Jenkinson	124.00	98.69	\$ 12,237.56
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CITY OF COLUMBUS SID #184 ASSESSEMENTS



OWNER NAME	AMOUNT	OWNER NAME	AMOUNT	OWNER NAME	AMOUNT
A. SOLARUS LLC	\$19,511.99	H. TUCKER, PAUL L LIVING TRUST	\$18,775.77	O. SHADY LAKE DEVELOPMENT LLC	\$213,170.40
B. LOUP RIVER PUBLIC POWER DIST	\$23,438.87	I. TUCKER, PAUL L LIVING TRUST %JENNIFER & PAUL TUCKER TRUSTEES	\$37,567.33	P. CECH, JOAN B	\$22,809.23
C. GEHRING, MERLIN D ETAL	\$15,402.54	J. FRENCH, JAMES "BRUCE"	\$9,869.00	Q. EARLEY RENTALS LLC	\$13,027.08
D. GEHRING, MERLIN D ETAL	\$ 2,960.70	K. OLSON, JOEL E & HEIDI R	\$13,027.08	R. SCHOLL FAMILY TRUST	\$18,711.62
E. GEHRING, MERLIN D ETAL	\$14,211.36	L. JASTER, CHASE	\$12,237.56	S. TWOREK, DANIEL R	\$ 1,628.38
F. TUCKER, PAUL L LIVING TRUST ETAL	\$11,842.80	M. SOLARUS LLC %BRYCE GEHRING	\$48,456.79	T. TWOREK, DANIEL R & JANELLE M % JANELLE M TWOREK	\$ 631.61
G. TUCKER, PAUL L LIVING TRUST ETAL	\$19,738.00	N. HIDALGO MOTORS LLC	\$24,675.46	U. JENKINSON, BENJAMIN L & PAULINE K	\$12,237.56



City of Columbus Engineering Department

Phone: 402-562-4309 E-Mail: EngDept@columbusne.us
www.columbusne.us

March 3, 2025

RE: CERTIFICATE OF COSTS APPORTIONMENT OF COSTS AND ASSESSMENT SCHEDULE
FOR SID #189

SID #189 (48th Avenue from 23rd Street to south of Bradshaw Park Entrance)

Construction Contract	\$ 1,919,985.50
Survey and Inspection	\$ 15,138.50
Engineering – 8% (City Engineering Department)	\$ 153,598.84
Legal – 2.5%	\$ 47,999.63
Publications	\$ 250.00
TOTAL	\$ 2,136,972.47
Assessable Costs to Property Owners	\$ 427,362.55
Ag Deferment	\$ 14,713.84
General Obligation Cost (FFPP)	\$ 1,709,609.92

Xc: City Attorney
City Finance Depart.



STREET IMPROVEMENT DISTRICT NO. 189
 48TH AVENUE FROM 23RD STREET TO SOUTH OF BRADSHAW PARK ENTRANCE

COLUMBUS NEBRASKA
 ASSESSMENT SCHEDULE
 COST BREAKDOWN

<u>TOTAL COSTS</u>		<u>TOTAL COSTS</u>	
Construction Cost	\$ 1,919,985.50	Charge to Property Owners	\$ 427,362.55 (Ag Deferment - \$14,713.84)
Engineering and Observation	\$ 168,737.34	Charge to General Obligation	\$ 1,709,609.92
Interest, Legal, Publishing, & Miscellaneous	\$ 48,249.63		
Total	\$ 2,136,972.47	Total	\$ 2,136,972.47

Total assessable front footage: 4983.24 feet
 Basis of Assessment: (\$2,136,972.47 x .20 = \$427,394.49) / 4983.24 feet = \$85.76/Rate per foot

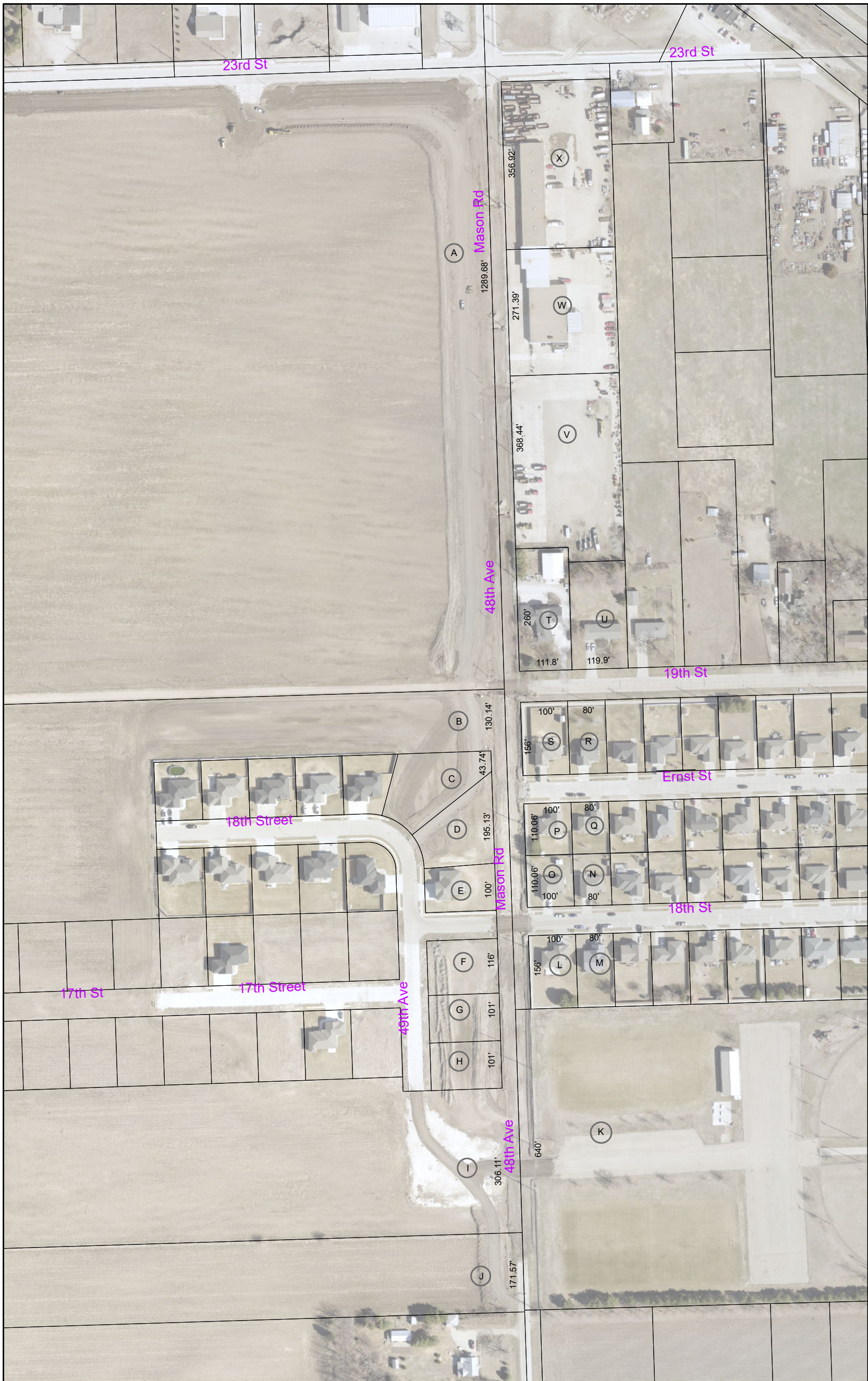
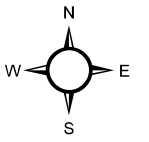
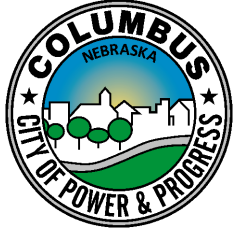
<u>PID</u>	<u>Description</u>	<u>Property Owner</u>	<u>Equivalent Front Footage</u>	<u>Rate</u>	<u>Total Assessment</u>
710023884	The North 55 acres of the SE1/4NE1/4 of Section 23, Township 17 North, Range 1 West of the 6th P.M., Platte County, Nebraska	Westwood Addition LLC	306.11	85.76	\$ 26,251.99
710164419	Lot 3 Riverside Second Addition, to the City of Columbus, Platte County, Nebraska	Westwood Addition LLC	101.00	85.76	\$ 8,661.76
710164412	Lot 2 Riverside Second Addition, to the City of Columbus, Platte County, Nebraska	Westwood Addition LLC	101.00	85.76	\$ 8,661.76
710164405	Lot 1 Riverside Second Addition, to the City of Columbus, Platte County, Nebraska	Westwood Addition LLC	116.00	85.76	\$ 9,948.16
710156509	Lot 1, Riverside Addition, to the City of Columbus, Platte County, Nebraska	Randall J. & Cherie L. Van	100.00	85.76	\$ 8,576.00
710156516	Lot 2 Riverside Addition, to the City of Columbus, Platte County, Nebraska	Westwood Addition LLC	195.13	85.76	\$ 16,734.34
710156523	Lot 3 Riverside Addition, to the City of Columbus, Platte County, Nebraska	Westwood Addition LLC	43.74	85.76	\$ 3,751.14
710160674	A tract of land located in the NE1/4 and in Government Lot 1, Section 23, Township 17 North, Range 1 West of the 6th P.M., Platte County, Nebraska, more particularly described as follows: Beginning at the Northeast corner of said NE1/4; thence S00°01'52"E (all bearings are referenced from True North observed at the NOrtheast Corner, Section 36, T17N, R1W), 1322.68 feet on the East line of said NE1/4 to the Southeast corner of the N1/2 NE1/4 of said Section; thence S89°55'41"W, 2396.75 feet; thence N34°36'28"W, 697.20 feet; thence N19°25'29"W, 246.94 feet; thence N00°05'42"W, 513.78 feet to the North line of said GOovernment Lot 1; thence S89°36'35"E, 232.28 feet to the Northwest corner of said NE1/4; thence N89°51'11"E, 2642.72 feet on the North line of said NE1/4 to the point of beginning. Grantors hereby reserve an Access Easement described as follows: A 22 foot strip of land located in the NE1/4, Section 23, Township 17 North, Range 1 West of the 6th P.M., Platte County, Nebraska more particularly described as follows: Beginning at the Southeast corner of the N1/2 NE1/4 of said section; thence S89°55'41"W (all bearings are referenced from True North observed at the Northeast Corner, Section 36, T17N, R1W), 1662.00 feet; thence N00°01'52"W, 22.00 feet; thence N89°55'41"E, 1662.00 feet to the East line of said NE1/4; thence S00°01'52"E, 22.00 feet on the East line of said NE1/4 to the point of beginning.	Shady Lake Development LLC	1289.68	85.76	\$ 11,602.95
710027867	A tract of ground located in Lot 10 of Arnold's Outlots located in Section 24, Township 17 North, Range 1 West of the 6th P.M., all in Platte County, Nebraska, described as follows: Commencing at the SW Corner of Lot 10 of Arnold's Outlots, located in Section 24, Township 17 North, Range 1 West of the 6th P.M., all in Platte County, Nebraska, and assuming the west line of said Lot 10 to have a bearing of N0°00'00"E, thence N0°00'00"E on the West line of said Lot 10, 271.39 feet, to the point of beginning; thence N0°00'00"E on the west line of said Lot 10, 356.92 feet; thence S89°57'04"E on the north line of said Lot 10, 231.12 feet; thence S0°01'24"E on the east line of said Lot 10, 357.30 feet; thence N89°51'12"W, 231.27 feet, to the point of beginning said line being on the N'ly Face of an interior concrete block wall.	Joan B. Cech	356.92	85.76	\$ 30,609.45

710027860	Lot 10 (10), of Arnolds Outlots to the City of Columbus, Platte County, Nebraska, contained within the Northwest Quarter of the Northwest Quarter (NW1/4NW1/4) of Section Twenty-four (24), Township Seventeen (17) North, Range One (1) West of the 6th P.M., Platte County, Nebraska	Gerhold Concrete Company Inc. %Lyman Richey Corp Attn: Controller	271.39	85.76	\$ 23,274.40
710075943	Pt Lot 1, Arnolds Outlots to the City of Columbus, Platte County, Nebraska AND EXCEPT: The South 260 feet of the West 111.8 feet of Lot 1, Arnold's Outlots to the City of Columbus, Platte County, Nebraska AND EXCEPT: A tract of land located in Lot 1 of Arnold's Outlots to the City of Columbus, Platte County, Nebraska described as follows: Beginning at the SE corner of Lot 1 of Arnold's Outlots to the City of Columbus, Platte County, Nebraska, and assuming the South line of said Lot 1 to have a bearing of S89°54'58"E; thence N0°03'53"W, on the East line of said Lot 1, 228.38 feet, said point being the SE Corner to a tract of land surveyed by Bruce Gilmore, L.S. #96, dated September 21, 1989; thence N89°58'18"W on the South line of said surveyed tract, 119.70 feet, said point being the East line of a tract surveyed by Ronald Rystrom L.S. #241, dated September 11, 1980; tehnce S0°01'05"E on the East line of said surveyed tract by Ronald Rystrom, 228.27 feet, to a point on the South line of said Lot 1; thence S89°54'58"E on said South line, 119.90 feet to the point of beginning.	Lyman-Richey Corporation Attn: Accounts Payable	368.44	85.76	\$ 31,597.41
710075950	The South 260 feet of the West 111.8 feet of Lot 1, Arnold's Outlots to the City of Columbus, Platte County, Nebraska	Melissa A. Cerny	236.13	85.76	\$ 20,250.50
710075936	A tract of land located in Lot 1 of Arnold's Outlots to the City of Columbus, Platte County, Nebraska described as follows: Beginning at the SE Corner of Lot 1 of Arnold's Outlots to the City of Columbus, Platte County, Nebraska, and assuming the South line of said Lot 1 to have a bearing of S89°54'58"E; thence N0°03'53"W, on the East line of said Lot 1, 228.38 feet, said point being the SE Corner to a tract of land surveyed by Bruce Gilmore, L.S. #96, dated September 21, 1989; thence N89°58'18"W on the South line of said surveyed tract, 119.70 feet, said point being the East line of a tract surveyed by Ronald Rystrom L.S. #241, dated September 11, 1980; thence S0°01'05"E on the East line of said surveyed tract by Ronald Rystrom, 228.27 feet, to a point on the South line of said Lot 1; thence S89°54'58"E on said South line, 119.90 feet to the point of beginning.	Robbert J. Quinn Vinson	23.87	85.76	\$ 2,047.09
710147976	Lot 1, Block "A", Bradshaw Place Addition, a replat of Lot 3 and 4, Fleischer Addition and a replat of Lots 1, 2, and 3, Kennedy Addition, a replat of Lots 1 and 2, Fleischer Addition, all to the City of Columbus, Platte County, Nebraska	Guadalupe Vega Gonzalez & Jacqueline Villagomez	133.31	85.76	\$ 11,432.66
710147983	Lot 2, Block "A", Bradshaw Place Addition, a Replat of Lots 3 and 4, Fleischer Addition and a Replat of Lots 1, 2, and 3 Kennedy Addition, a Replat of Lots 1 and 2, Fleischer Addition, all to the City of Columbus, Platte County, Nebraska.	Kevin Korte	22.69	85.76	\$ 1,945.89
710148151	Lot 1, Block B, Bradshaw Place Addition to the City of Columbus, Platte County, Nebraska	Aaron L. & Samantha M. Leimser	94.05	85.76	\$ 8,065.72
710148158	Lot 2, Block B, Bradshaw Place Addition to the City of Columbus, Platte County, Nebraska	Brandon S. & Lindsey M. Rosno	16.01	85.76	\$ 1,373.01
710148270	Lot 18, Block B, Bradshaw Place Addition, City of Columbus, Platte County, Nebraska	Elizabeth Chavez	94.05	85.76	\$ 8,065.72
710148263	Lot 17, Block B, Bradshaw Place Addition to the City of Columbus, Platte County, Nebraska	Traci J. & Christopher J. Custard	16.01	85.76	\$ 1,373.01
710148144	Lot 25, Block A, Bradshaw Place Addition, a Replat of Lots 3 and 4, Fleischer Addition and a Replat of Lots 1, 2, and 3, Kennedy Addition, a Replat of Lots 1 and 2, Fleischer Addition, all to the City of Columbus, Platte County, Nebraska	Ross D. & Amanda L. Richards	133.31	85.76	\$ 11,432.66
710148137	Lot 24, Block A, Bradshaw Place Addition, to the City of Columbus, Platte County, Nebraska	Christian J. Macken & Bradyn K. Macken	22.69	85.76	\$ 1,945.89
710096411	A tract of land located in the SW1/4 NW1/4 Section 24, T17N, R1W, Platte County, Nebraska also known as Bradshaw Park	City of Columbus	640.00	85.76	\$ 54,886.40

AG DEFERMENT

710023870	<p>The South 5 acres of the SE1/4 NE1/4 of Section 23, Township 17 North, Range 1 West of the 6th P.M., Platte County, Nebraska; all of Lots 2 and 4, and the SW1/4 NE1/4, the South 10 acres of the NE1/4 NE1/4, and the South 20 rods of the East 16 rods of the NW1/4 NE1/4 of Section 23, Township 17 North, Range 1 West of the 6th P.M., Platte County, Nebraska; Together with all accretion thereto, and if not included in the above description, then in addition thereto that tract of land commencing at the Southeast corner of Lot Number 1 in Section 23, Township 17 North, Range 1 West of the 6th P.M., thence West parallel to the North line of said Section 23 to the West line of said Section 23; thence Southeasterly along the main channel of the Loup River to center line running East and West through said Section 23; thence East to the center of said Section 23; thence North to the place of beginning, together with all accretion thereto; The North 30 acres of the NE1/4 NE1/4 of Section 23; also the NW1/4 NE1/4 of Section 23, (Except 2 acres in the Southeast corner 16 rods wide East and West by 20 rods North and South); also the East 30 acres of the NE1/4 NW1/4 of Section 23, Township 17 North; Range 1 West of the 6th P.M., Platte County, Nebraska; EXCEPT: The following described tract of land, namely, to-wit: Commencing at the Northeast corner of the East 30 acres of the NE1/4 NW1/4 of Section 23, Township 17 North, Range 1 West of the 6th P.M., Platte County, Nebraska; thence East along the North line of said tract until said line intersects the public highway which runs along the North line of said Section 23; thence South 16 feet; thence West to the West line of said Thirty acre tract; thence North to the place of beginning, all in Platte County, Nebraska. Also excepting a parcel of land being described in Deed Book 217, Page 61, located in the SE1/4 SE1/4 of Section 23, Township 17 North, Range 1 West of the 6th P.M., Platte County, Nebraska, also being described as follows: Commencing at the Northeast corner of said SE1/4 SE1/4; thence S00°08'44"E (Assumed Bearing) on the East line of said SE1/4 SE1/4, a distance of 104.74 feet; thence S00°29'28" E on said East line, a distance of 548.29 feet to the Northeast Corner of said previously described parcel, said point also being the True Point of Beginning; thence continuing S00°29'28"E on said East line, a distance of 40.15 feet to a point on the North Right of Way of the Union Pacific Railroad; thence S84°28'57"W on said North Right of Way Line, a distance of 1334.23 feet to a point on the West line of said SE1/4 SE1/4; thence N00°16'49"W on said West line, a distance of 40.17 feet to the Northwest Corner of said previously described parcel; thence N84°28'57"E on the North line of said previously described parcel, parallel with the 40.00 feet distance from said North Right of Way line when measured at a right angle, a distance of 1334.08 feet to the True Point of Beginning. AND EXCEPT: A tract of land located in the NE1/4 and in Government Lot 1, Section 23, Township 17, North, Range 1 West of the 6th P.M., Platte County, Nebraska, more particularly describes ad follows: Beginning at the Northeast corner of said NE1/4; thence S00°01'52"E (all bearings are reference from True North observed at the Northeast Corner, Section 36, T17N, R1W), 1322.68 feet on the East line of said NE1/4 to the Southeast corner of the N1/4 NE1/4 of said Section; thence S89°55'41"W, 2396.75 feet; thence N34°36'28"W, 697.20 feet; thence N19°25'29"W, 246.94 feet; thence N00°05'42"W, 513.78 feet to the Northeast corner of said NE1/4; thence N89°51'11"E, 2642.72 feet on the North line of said NE1/4 to the point of beginning. AND EXCEPT: A tract of land located in the Accretion to Government Lot 1, Section 23, Township 17 North, Range 1 West of the 6th P.M., Platte County, Nebraska, more particularly described as follows: Referring to the Northwest Corner of said Lot 1; then S00°29'45"W, 1320.00 feet on the West line of Section 23 and on the Southerly extension of the West line of Section 23 to the intersection of the Westerly extension of the South line of Said Lot 1 and the point of beginning; thence S89°37'34"E, 667.00 feet on the Westerly extension of the South line of said Lot 1; thence S00°29'12"W, 663.00 feet to the North river bank of the Loup River; thence Westerly on the North bank of said river to a point on the Southerly extension of the West line of said Section 23, direct measure S81°40'55"W, 674.95 feet; thence N00°29'12"E, 765.00 feet on the Southerly extension of the West line of said Section 23 to the point of beginning, and also the accretion thereto.</p>	Walker Rental Properties, LLC AG DEFERRED (R22-138)	\$0.00
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CITY OF COLUMBUS
SID #189 ASSESSMENT



OWNER NAME	AMOUNT	OWNER NAME	AMOUNT	OWNER NAME	AMOUNT
A SHADY LAKE DEVELOPMENT LLC	\$110,602.95	H WEST WOOD ADDITION LLC	\$8,661.76	N CUSTARD/TRACI J & CHRISTOPHER J	\$1,373.01
B WEST WOOD ADDITION LLC	\$26,251.99	I WEST WOOD ADDITION LLC	\$11,160.80	O CHAVEZ/ELIZABETH	\$8,065.72
C WEST WOOD ADDITION LLC	\$3,751.14	J WALKER RENTAL PROPERTIES LLC	\$14,713.84	P LEIMSER/AARON L & SAMANTHA M	\$8,065.72
D WEST WOOD ADDITION LLC	\$16,734.34	K CITY OF COLUMBUS	\$54,886.40	Q ROSNO/BRANDON S & LINDSEY M	\$1,373.01
E VAN DYKE/RANDALL J & CHERIE L	\$8,576.00	L RICHARDS/ROSS D & AMANDA L	\$11,432.66	R KORTE/KEVIN	\$1,945.89
F WEST WOOD ADDITION LLC	\$9,948.16	M MACKEN, CHRISTIAN J & MACKEN, BRADYN K	\$1,945.89	S GONZALEZ GUADALUPE VEGA & JACQUELINE VILLAGOMEZ	\$11,432.66
G WEST WOOD ADDITION LLC	\$8,661.76	T CERNY/MELISSA A	\$20,250.50	U VINSON, ROBERT J QUINN	\$2,047.09
				V LYMAN-RICHEY CORPORATION ATTN: ACCOUNTS PAYABLE	\$31,597.41
				W GERHOLD CONCRETE COMPANY INC % LYMAN RICHEY CORP ATTN: CONTROLLER	\$23,274.40
				X CECH/JOAN B	\$30,609.45

3. Resolution No. 25-46 to equalize and levy special assessments for improvements in Street Improvement District No. 184 and 189.

DRAFT

RESOLUTION NO. R25-46

A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF COLUMBUS, NEBRASKA, SITTING AS A BOARD OF EQUALIZATION, TO EQUALIZE AND LEVY SPECIAL ASSESSMENTS FOR IMPROVEMENTS IN STREET IMPROVEMENT DISTRICT NO. 184 AND STREET IMPROVEMENT DISTRICT NO. 189.

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

SECTION 1. That the mayor and council hereby find and determine that the cost of the improvements in the following Street Improvement Districts in said City, exclusive of intersections and areas formed by the crossing of streets, avenues, and alleys and one-half of the streets and avenues adjacent to real estate owned by the United States, be charged to the property owners as follows:

Street Improvement District No. 184	\$553,931.13
Street Improvement District No. 189	\$427,362.55

SECTION 2. That the mayor and council further find and determine that they have heretofore designated April 7, 2025, between the hours of 5:00 p.m. and 5:45 p.m., at the Community Building located at 2500 14 Street, Suite 3, Columbus, Nebraska, as the time and place for sitting as a Board of Equalization for the purpose of considering and levying special assessments upon the property specially benefited by said improvements to pay the cost of constructing the same; that notice of the time and place of said meeting and sitting as a Board of Equalization for such purposes has been given as provided by law by publication in the Columbus Telegram, a legal newspaper published in and having a general circulation in the City of Columbus, at least ten (10) days prior thereto, said notice having been published in the issues of said newspaper dated March 8, 2025, March 14, 2025, March 21, 2025, March 28, 2025, and April 4, 2025, that copies of such notice have been mailed with postage prepaid to each of the property owners as shown on the current tax rolls, and the mayor and members of the council, constituting said board, have each personally inspected said improvements and real estate abutting on and adjacent thereto; and that said board did at said session hear all persons who desired to be heard in reference to the equalization and levying of special assessments in said districts for the purpose of paying the cost of constructing the improvements in said districts, and with reference thereto has considered the advice of the engineer in charge of the construction of said improvements, said improvements having been constructed and completed according to the plans and specifications and contracts let therefore and having been accepted and approved by the mayor and council.

SECTION 3. That the mayor and council further find and determine that the special benefits, according to the several lots and parcels of real estate in said districts, are equal and uniform and in proportion to the front footage or acreage of each of said lots and parcels of real estate abutting on, adjacent to, or benefiting from said

improvements, and that the assessments levied herein should be and are according to such front footage or acreages.

SECTION 4. That the work done and improvements constructed in said districts be and hereby are approved and accepted by the mayor and council; and that there is hereby levied and assessed upon the several lots and parcels of real estate in said Street Improvement District No. 184 and Street Improvement District No. 189, special assessments to pay the cost of said improvements in said districts in the amount in dollars and cents to be more specifically set out and provided for in an ordinance that shall be introduced by the mayor and council on April 21, 2025.

SECTION 5. That the assessment or assessments upon each lot and parcel of real estate in said districts is or are not in excess of the benefits thereto occurring from the construction of said improvements and the special assessments have been apportioned among the several lots and parcels of real estate subject to assessment in proportion to the special benefits accruing to said lots and parcels of real estate respectively from such improvements.

SECTION 6. That said special assessments in Street Improvement District No. 184 shall be a lien on the lots and parcels of real estate upon which levied from the date of levy thereof, and shall be due and payable to the city treasurer as provided by law, and shall become delinquent as follows: one-fifteenth in fifty days; one-fifteenth in one year; one-fifteenth in two years; one-fifteenth in three years; one-fifteenth in four years; one-fifteenth in five years; one-fifteenth in six years; one-fifteenth in seven years; one-fifteenth in eight years; one-fifteenth in nine years; one-fifteenth in ten years; one-fifteenth in eleven years; one-fifteenth in twelve years; one-fifteenth in thirteen years; one-fifteenth in fourteen years; respectively, after the date of the levy thereof; and that each of said installments, except the first, shall draw interest at the rate of zero percent (0%) per annum from the date of levy thereof until the same shall become delinquent, and after the same becomes delinquent shall draw interest at the rate of fourteen percent (14%) per annum until paid; that any installment not paid on or before the date it shall become delinquent shall be certified to the County Treasurer of Platte County, Nebraska, at the time of the next certification for general revenue purposes, and by such officer placed upon the tax list and collected as other real estate taxes are collected or may be collected as otherwise permitted by law.

SECTION 7. That said special assessments in Street Improvement District No. 189 shall be a lien on the lots and parcels of real estate upon which levied from the date of levy thereof, and shall be due and payable to the city treasurer as provided by law, and shall become delinquent as follows: one-fifteenth in fifty days; one-fifteenth in one year; one-fifteenth in two years; one-fifteenth in three years; one-fifteenth in four years; one-fifteenth in five years; one-fifteenth in six years; one-fifteenth in seven years; one-fifteenth in eight years; one-fifteenth in nine years; one-fifteenth in ten years; one-fifteenth in eleven years; one-fifteenth in twelve years; one-fifteenth in thirteen years; one-fifteenth in fourteen years; respectively, after the date of the levy thereof; and that each of said installments, except the first, shall draw interest at the rate of zero percent (0%) per annum from the date of levy thereof until the same shall become delinquent, and after the same becomes delinquent shall draw interest at the rate of fourteen

percent (14%) per annum until paid; that any installment not paid on or before the date it shall become delinquent shall be certified to the County Treasurer of Platte County, Nebraska, at the time of the next certification for general revenue purposes, and by such officer placed upon the tax list and collected as other real estate taxes are collected or may be collected as otherwise permitted by law.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND ADOPTED THIS _____ DAY OF _____, 2025.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

4. Adjournment.