

October 14, 2025

Seward County Board of Equalization

State of Nebraska)
County of Seward) ss.

A regular meeting of the Seward County Board of Equalization was convened in open and public session at 8:30 on October 14, 2025 in the Commissioner's room at the Seward County Courthouse. Notice of the meeting was posted on the Courthouse bulletin board, on the Commissioner's Room door, on the Seward County website: sewardcountyne.gov and published in the Seward County Independent and the Milford Times. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours. The agenda is held open until one business day prior to the meeting for appearance before the Board. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting.

The Seward County Board of Equalization convened on October 14, 2025 at 8:30 a.m.

Present: Chairperson: Misty Ahmic
Members: Raegan Hain, Darrell Zabrocki, Ken Schmieding,
Scott Pekarek
County Clerk: Brandy Johnson
County Assessor: Marilyn Hladky

The Chairperson noted that the public meeting information is posted as required by law and available for public distribution if requested.

The Pledge of Allegiance was recited.

Moved by Hain and seconded by Zabrocki to approve the minutes of September 23, 2025.

Affirmative Vote: Hain, Zabrocki, Schmieding, Pekarek, Ahmic Motion Carried

Moved by Zabrocki and seconded Hain to adopt Resolution No. 3894 in regard to setting levies for the taxing entities of Seward County.

Resolution 3894 of the Seward County Board of Equalization

WHEREAS, Pursuant to State Statute 77-1601, each County Board of Equalization shall each year, on or before the 20th of October levy the necessary taxes for the current year if within the limit of the law, AND,

WHEREAS, These levies shall include the amounts for operations of county government and shall also include all levies necessary to fund tax requests certified and authorized as provided in sections 77-3442 to 77-3444.

NOW, THEREFORE, BE IT RESOLVED: That the Seward County Board of Equalization hereby levies the taxes as requested and certified, for the various political subdivisions as set forth in Exhibit A attached and incorporated by reference herein.

Dated this 14th day of October 2025

Moved by: Zabrocki Seconded by: Hain
Ayes: Ken Schmieding, Scott Pekarek, Raegan Hain, Darrell J. Zabrocki,
Misty Ahmic, Chairman, Board of Equalization
ATTEST: Brandy M. Johnson, Seward County Clerk

10/14/2025				
Exhibit A				
SEWARD COUNTY LEVIES				
2025 - 2026				
SUBDIVISION	FUNDS - List each one separately	VALUATION	FINAL LEVY	2023-2024 Tax Request
County				
Seward County	General	\$4,157,318,850	0.231458	\$9,622,427.00
Seward County	Debt Service	\$4,157,318,850	0.016838	\$700,000.00
Seward County	Veteran's Aid	\$4,157,318,850	0.000000	\$0.00
Total Seward County	Total		0.248295	\$10,322,427.00
Schools				
SD#5-Milford	General	\$917,954,152	0.718990	\$6,600,000.00
SD#5-Milford	Special Bldg.	\$917,954,152	0.054469	\$500,000.00
SD#5-Milford	QCPUF Fund	\$917,954,152	0.030000	\$275,386.00
Total Milford School Dist			0.803459	\$7,375,386.00
SD 9-Seward	General	\$2,191,752,753	0.633830	\$13,891,980.00
SD 9-Seward	Bond	\$2,191,693,448	0.082958	\$1,818,182.00
SD 9-Seward	Spec. Bldg.	\$2,191,752,753	0.020278	\$444,444.00
Total Seward School Dist			0.737066	\$16,154,606.00
SD#67-Centennial	General	\$2,017,182,373	0.373499	\$7,534,165.00
SD#67-Centennial	07 Bond 7 - 12	\$2,017,182,373	0.021763	\$439,000.00
SD#67-Centennial	2025 Bond	\$1,516,764,720	0.024196	\$367,000.00
SD#67-Centennial	Special Bldg.	\$2,017,182,373	0.030045	\$606,061.00
Total Centennial School District			0.449503	\$8,946,226.00
Cities & Villages				
Beaver Crossing	General	\$26,912,400	0.445891	\$120,000.00
Bee	General	\$19,952,451	0.450000	\$89,785.97
Cordova	General	\$10,094,260	0.108973	\$11,000.00
Garland	General	\$15,852,216	0.449180	\$71,205.00
Goehner	General	\$15,981,611	0.290571	\$46,437.93
Milford	General	\$170,924,535	0.453267	\$774,744.00
Milford	Bond	\$170,924,535	0.039784	\$68,000.00
Pleasant Dale	General	\$17,884,422	0.426377	\$76,255.00
Seward	General	\$759,493,280	0.297803	\$2,261,794.91
Seward Airport	General	\$759,493,280	0.034999	\$265,812.00
Staplehurst	General	\$14,164,509	0.449221	\$63,630.00
Utica	General	\$74,063,940	0.332820	\$246,499.34
Utica	Bond	\$74,063,940	0.078242	\$57,949.00
Miscellaneous				
J Precinct Cemetery	General	\$232,190,799	0.000742	\$1,723.80
Pleasant Dale Cemetery	General	\$235,665,111	0.000783	\$1,845.00
Seward County Ag. Society	General	\$4,157,318,850	0.009622	\$400,000.00
Seward Fire District	General	\$3,478,925,599	0.017573	\$611,335.23
Seward Fire District	Sinking	\$3,478,925,599	0.005727	\$199,227.21
Seward Fire District	Bond	\$3,478,925,599	0.010731	\$373,325.00

Affirmative Vote: Zabrocki, Hain, Pekarek, Schmieding, Ahmic

Motion Carried

Hladky presented the Commissioners with a letter from Christopher & Mindy Meier requesting a tax refund on their 2024 taxes due to an entry error adding a basement finish that was not completed.

Moved by Hain and seconded by Pekarek to approve the following tax list corrections:

a. 448-24R for Christopher & Mindy Meier
b. 449-24R for Christopher & Jessica Sebade
Affirmative Vote: Hain, Pekarek, Schmieding, Zabrocki, Ahmic Motion Carried

Hladky updated the Commissioners on activities of her office.

Known items on the agenda for Board of Equalization on October 28, 2025 are as follows:

8:30 a.m.

1. Convene and announce Open Meetings Law
2. Pledge of Allegiance
3. Discuss/Action - Approve minutes of October 14, 2025
4. Discuss/Action – Assessor Information Update

Moved by Zabrocki and seconded by Hain to adjourn at 8:40 a.m.

Affirmative Vote: Zabrocki, Hain, Pekarek, Schmieding, Ahmic Motion Carried

State of Nebraska)
County of Seward) ss.

I, Brandy Johnson, the undersigned County Clerk of Seward County, Nebraska do hereby certify the foregoing minutes are true and are part of the official records of this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 28th day of October 2025.

County Clerk

Chairperson

October 14, 2025 Seward County Board of Commissioners

State of Nebraska)
County of Seward) ss.

A regular meeting of the Seward County Board of Commissioners was convened in open and public session at 9:00 a.m. on October 14, 2025 in the Commissioner’s room at the Seward County Courthouse. Notice of the meeting was posted on the Courthouse bulletin board, on the Commissioner’s Room door, on the Seward County website: sewardcountyne.gov and published in the Seward County Independent and the Milford Times. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk’s Office during normal business hours. The agenda is held open until one business day prior to the meeting for appearance before the Board. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting.

The Seward County Board of Commissioners convened on October 14, 2025 at 9:00 a.m.

Present: Chairperson: Misty Ahmic
 Members: Raegan Hain, Scott Pekarek, Ken Schmieding,
 Darrell Zabrocki
 County Clerk: Brandy Johnson

The Chairperson noted that the public meeting information is posted as required by law and available for public distribution if requested.

The Pledge of Allegiance was recited.

Moved by Hain and seconded by Schmieding to approve the minutes of October 7, 2025.

Affirmative Vote: Hain, Schmieding, Pekarek, Zabrocki, Ahmic Motion Carried

Moved by Pekarek and seconded by Zabrocki to accept the Zoning Fee Report for September 2025 in the amount of \$3,075.00.

Affirmative Vote: Pekarek, Zabrocki, Hain, Schmieding, Ahmic Motion Carried

Wendy Elston, County Attorney, updated the Commissioners on activities of her office.

Commissioner Reports:

Commissioner Hain reported that she received several phone calls from constituents, attended a Nebraska Association of County Officials (NACO) Legislative Conference, spoke with the County Treasurer, attended a discussion at the Extension Office, followed up with Nesbitt & Associates about attending a future meeting, met with a high school senior from Seward Public Schools to answer questions regarding poultry barns in Seward County, received a call back from a member of Nebraska Medical Cannabis Commission.

Commissioner Zabrocki reported he attended a Seward City Council meeting, attended a Nebraska Association of County Officials (NACO) Legislative Conference, attended an E911 meeting, and received a call from a constituent. He also gave an update on one of the Public Transit buses.

Commissioner Ahmic reported she attended a Milford City Council meeting, received a call from a livestock producer regarding roads, attended a Nebraska Association of County Officials (NACO) Legislative Conference, attended an E911 meeting, received calls from constituents, and spoke with the Highway Superintendent & Assistant Highway Superintendent.

Commissioner Schmieding reported he received a call from a constituent, will attend a Blue Valley Community Action dinner and a Visitors Bureau meeting, and made phone calls to constituents in his district.

Collin Hain, Community Affairs Coordinator with the Seward County Chamber & Development Partnership (SCCDP) was present to request use of the courthouse lawn for the Christmas festival to be held on November 29, 2025, and for the Santa House from November 25, 2025 through January 5, 2026.

Moved by Hain and seconded by Zabrocki to approve the Seward County Chamber & Development Partnership's (SCCDP) request to use the courthouse lawn cement pad for the Santa House from November 25, 2025 through January 5, 2026.

Affirmative Vote: Hain, Zabrocki, Schmieding, Pekarek, Ahmic Motion Carried

Moved by Zabrocki and seconded by Schmieding to approve the Seward County Chamber & Development Partnership's (SCCDP) request to use the courthouse lawn for Christmas festival to be held on November 29, 2025.

Affirmative Vote: Zabrocki, Schmieding, Pekarek, Hain, Ahmic Motion Carried

Commissioner Reports, continued:

Commissioner Pekarek reported he visited the Milford Road Shop, attended a Milford City Council meeting, received calls from constituents, met with the Zoning Administrator, and discussed options for establishing a standard of care for the abandoned cemeteries.

Elston led discussion on the resolution to set the number of sworn deputies and the compensation for the Sheriff's Office. At the August 26th Commissioner meeting, a motion was passed to set the number of sworn deputies for the Seward County Sheriff's Office to 18 full time deputies and 0 part time deputies. Legal counsel advised at that time that a resolution should be passed as the result of that motion to clarify what had been done. Pekarek spoke in opposition of adopting a resolution to set the number of deputies and the compensation.

Moved by Hain and seconded by Zabrocki to adopt Resolution No. 3985 in regard to

setting the number of sworn deputies in the Sheriff's Office and to set the compensation.

RESOLUTION NO. 3895
SEWARD COUNTY BOARD OF COMMISSIONERS

WHEREAS, pursuant to Nebraska statute, authority to determine the number of deputies furnished to the sheriff lies with the county board;

WHEREAS, on August 26, 2025, the Seward County Board of Commissioners voted to set the number of deputies to the Seward County Sheriff at 18 full-time deputies and -0- part-time deputies;

WHEREAS, the Seward County Board of Commissioners has determined that setting the number of deputies at the above numbers reflects the efficient and effective operation of the Sheriff's Office and ensures the safety and security of the residents of Seward County;

WHEREAS, the Board is further authorized to fix the compensation of such deputies;

NOW THEREFORE BE IT RESOLVED that the number of deputies furnished to the Seward County Sheriff is set at 18 full-time deputies and -0- part-time deputies, effective for the 2025 – 2026 fiscal year and continuing until such time as the number is amended by action of the Board;

NOW THEREFORE BE IT FURTHER RESOLVED that total compensation for the appointed deputies, exclusive of overtime and county share of any benefits, was fixed at the time of adoption of the 2025 – 2026 budget at \$1,317,649.00¹ and will be determined annually hereafter at such time as the budget is adopted by the county board.

DATED THIS 14th day of October, 2025.

Moved by: Hain Seconded by: Zabrocki

Ayes: Ken Schmieding, Raegan Hain, Darrell J. Zabrocki

Nays: Scott Pekarek, Misty Ahmic, Chair, Board of Commissioners

Attest: Brandy M. Johnson, Seward County Clerk

Source: Neb. Rev. Stat. § 23-1704.01, Neb. Rev. Stat. § 23-1704.04 and State ex rel. Rohrs v. Harris, 100 Neb. 745, 161 N.W. 253 (1917)

¹ Computed as follows:

Total Chief Deputy salary + total Deputy salary, less any non-sworn civilian employees included in either category

Affirmative Vote: Hain, Zabrocki, Schmieding

Voting No: Pekarek, Ahmic

Motion Carried

Sheriff Vance spoke after the motion. He stated that he doesn't think the Commissioners should set the number of deputies, and that the professionals who work in that field should be the ones setting it. Discussion was held regarding the various factors to consider when deciding how many deputies an agency needs, such as calls for service and assisting both Milford & Seward's agencies. Ahmic noted that the number of employees isn't set for other departments, but the Commissioners do set the budget, and this resolution is based on what was decided on August 26th when the Sheriff agreed that he could do the duties of his office within the budget that was set. Ahmic clarified that the resolution could be changed if the Commissioners would choose to do so. No one chose to change the way they voted.

Moved by Pekarek and seconded by Schmieding to authorize the Chair to sign Letter of Appointment for Brandy Johnson to serve as the Seward County Clerk to fill the term ending January 7, 2027.

Affirmative Vote: Pekarek, Schmieding, Hain, Zabrocki, Ahmic

Motion Carried

Hain led discussion on reappointing two members to the Seward County Aging Services Board. Susan Burkey and Shawna Agena have served one term and can serve one more.

Moved by Hain and seconded by Pekarek to reappoint Susan Burkey and Shawna Agena to the Seward County Aging Services Board effective October 2025 through September 2027.

Affirmative Vote: Hain, Pekarek, Schmieding, Zabrocki, Ahmic Motion Carried

Connie Wilken does not currently serve on the Seward County Aging Services Board, but has submitted an application to fill the vacancy on the board for the term of October 2025 through September 2027.

Moved by Hain and seconded by Zabrocki to appoint Connie Wilken as the Staplehurst member of the Seward County Aging Services Board from October 2025 through September 2027.

Affirmative Vote: Hain, Zabrocki, Pekarek, Schmieding, Ahmic Motion Carried

Known items on the agenda for Board of Commissioners on October 21, 2025 are as follows:

9:00 a.m.

1. Convene and announce Open Meetings Law
2. Pledge of Allegiance
3. Discuss/Action - Approve minutes of October 14, 2025
4. Discuss/Action – Claims for a period through October 10, 2025

Other Business Matters to Address When Time Allows

5. Discuss/Action – Public/Organizations/Officials
6. Commissioner Reports
7. Discuss/Action – Executive Session – Personnel
8. Discuss/Action – Quarterly Jail Inspection
9. Discuss/Action – Agenda for October 28, 2025

9:15 a.m. Discuss/Action – Authorize Chair to sign annual service agreement with Tek84 for warranty for body scanner at the Detention Center.

9:30 a.m. Discuss/Action – Update on Progress toward Equitable Sharing Agreement & Certification (ESAC) Submission

Moved by Zabrocki and seconded by Hain to adjourn at 10:04 a.m.

Affirmative Vote: Zabrocki, Hain, Pekarek, Schmieding, Ahmic Motion Carried

State of Nebraska)

County of Seward) ss.

I, Brandy Johnson, the undersigned County Clerk of Seward County, Nebraska do hereby certify the foregoing minutes are true and are part of the official records of this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 21st day of October 2025.

County Clerk

Chairman