



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

Charlie.Janssen@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

November 13, 2020

Rodney Elm, Chairperson
Genoa Rural Fire District 3
PO Box 35
Fullerton, NE 68638

Dear Chairperson Elm:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Genoa Rural Fire District 3 (District) for the fiscal year ending 2020. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (2020 Neb. Laws, LB 781, § 8), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the District.

The following information is intended to improve internal controls or result in other operational efficiencies.

Comment and Recommendation

Lack of Dual Signatures

The APA obtained the monthly statements for the District's bank accounts from its fiscal year 2020 audit waiver request. From those statements, the APA noted that all District checks written during the examination period contained only one signature.

Nebraska law requires both the Secretary-Treasurer and the President of the District to sign all checks approved by the Board. In particular, Neb. Rev. Stat. § 35-511 (Reissue 2016) states that those checks "shall bear the signature of the secretary-treasurer and the countersignature of the president of such district."

In addition, good internal controls and sound accounting practices require procedures to ensure that District checks contain the statutorily required endorsements.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss or misuse of public funds.

We recommend the Board implement procedures to require dual signatures, from both the Secretary-Treasurer and the President, on all District checks, as required by law.

* * * * *

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the District's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the District.

This communication is intended solely for the information and use of the District and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions, please contact **Dakota Christensen** at **402-499-8702** or **dakota.christensen@nebraska.gov**.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Avery", with a long, sweeping horizontal line extending to the right.

Mark Avery, CPA
Assistant Deputy Auditor

2020-2021
STATE OF NEBRASKA
GENERAL BUDGET FORM

Genoa Rural Fire District #3

TO THE COUNTY BOARD AND COUNTY CLERK OF
Nance County

This budget is for the Period July, 1 2020, through June 30, 2021

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

| | | |
|----|-----------|--|
| \$ | 75,131.08 | Property Taxes for Non-Bond Purposes |
| | | Principal and Interest on Bonds |
| \$ | 75,131.08 | Total Personal and Real Property Tax Required |

Outstanding Bonded Indebtedness as of July, 1 2020

| | | |
|----|------------|----------------------------------|
| | 700,000.00 | Principal |
| | 154,687.50 | Interest |
| \$ | 854,687.50 | Total Bonded Indebtedness |

| | |
|-------------|--|
| 375,655,391 | Total General Fund Certified Valuation (All Counties) |
|-------------|--|

(Certification of Valuation(s) from County Assessor **MUST** be attached)

County Clerk's Use ONLY

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: www.auditors.nebraska.gov

Questions - E-Mail: Deann.Haefner@nebraska.gov

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
(If YES, Board Minutes **MUST** be Attached)

☒ YES ☐ NO

If YES, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2019 through June 30, 2020?

☒ YES ☐ NO

If YES, Please attach Interlocal Agreement Report.

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2019 through June 30, 2020?

☐ YES ☒ NO

If YES, Please attach Trade Name Report.

Submission Information

Budget Due by 9-20-2020

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Genoa Rural Fire District #3 in Nance County

| Line No. | TOTAL ALL FUNDS | Actual 2018 - 2019 (Column 1) | Actual/Estimated 2019 - 2020 (Column 2) | Adopted Budget 2020 - 2021 (Column 3) |
|---------------------------|---|---|---|---|
| 1 | Beginning Balances, Receipts, & Transfers: | | | |
| 2 | Beginning Net Cash Balance | \$ 329,820.07 | \$ 1,141,600.96 | \$ 331,853.16 |
| 3 | Investments | \$ - | \$ - | \$ - |
| 4 | County Treasurer's Balance | \$ 35.43 | \$ 210.45 | \$ 624.81 |
| 5 | Subtotal of Beginning Balances (Lines 2 thru 4) | \$ 329,855.50 | \$ 1,141,811.41 | \$ 332,477.97 |
| 6 | Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines) | \$ 55,971.66 | \$ 64,353.07 | \$ 73,657.92 |
| 7 | Federal Receipts | \$ - | \$ - | \$ - |
| 8 | State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4) | \$ 136.90 | \$ 185.00 | \$ 150.00 |
| 9 | State Receipts: State Aid | \$ - | \$ - | \$ - |
| 10 | State Receipts: Other | \$ 11,877.76 | \$ 13,100.28 | \$ 10,000.00 |
| 11 | State Receipts: Property Tax Credit | \$ 5,687.76 | \$ 7,534.81 | |
| 12 | Local Receipts: Nameplate Capacity Tax | \$ - | \$ - | \$ - |
| 13 | Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4) | \$ 143.53 | \$ (226.38) | |
| 14 | Local Receipts: Other | \$ 739,414.30 | \$ 88,822.68 | \$ 1,000.00 |
| 15 | Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4) | \$ - | \$ - | \$ - |
| 16 | Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28) | \$ - | \$ - | \$ - |
| 17 | Total Resources Available (Lines 5 thru 16) | \$ 1,143,087.41 | \$ 1,315,580.87 | \$ 417,285.89 |
| 18 | Disbursements & Transfers: | | | |
| 19 | Operating Expenses | \$ 1,275.00 | \$ 9,866.84 | \$ 8,000.00 |
| 20 | Capital Improvements (Real Property/Improvements) | \$ 1.00 | \$ 957,140.92 | \$ - |
| 21 | Other Capital Outlay (Equipment, Vehicles, Etc.) | \$ - | \$ - | \$ - |
| 22 | Debt Service: Bond Principal & Interest Payments | \$ - | \$ 16,095.14 | \$ 300,000.00 |
| 23 | Debt Service: Payments to Retire Interest-Free Loans (Public Airports) | \$ - | \$ - | \$ - |
| 24 | Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts) | \$ - | \$ - | \$ - |
| 25 | Debt Service: Other | \$ - | \$ - | \$ - |
| 26 | Judgments | \$ - | \$ - | \$ - |
| 27 | Transfers Out of Surplus Fees | \$ - | \$ - | \$ - |
| 28 | Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16) | \$ - | \$ - | \$ - |
| 29 | Total Disbursements & Transfers (Lines 19 thru 28) | \$ 1,276.00 | \$ 983,102.90 | \$ 308,000.00 |
| 30 | Balance Forward/Cash Reserve (Line 17 - Line 29) | \$ 1,141,811.41 | \$ 332,477.97 | \$ 109,285.89 |
| 31 | Cash Reserve Percentage | | | 35% |
| PROPERTY TAX RECAP | | Tax from Line 6 | | \$ 73,657.92 |
| | | County Treasurer's Commission at 2% of Line 6 | | \$ 1,473.16 |
| | | Total Property Tax Requirement | | \$ 75,131.08 |

Genoa Rural Fire District #3 in Nance County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

| | Property Tax Request |
|--------------------------|-------------------------|
| General Fund | \$ 75,131.08 |
| Sinking Fund | |
| Bond Fund | \$ - |
| _____ Fund | |
| Total Tax Request | ** \$ 75,131.08 |

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

| | |
|----------------------|--------------------|
| Transfer From: _____ | Transfer To: _____ |
| Amount: _____ | |

Reason: _____

| | |
|----------------------|--------------------|
| Transfer From: _____ | Transfer To: _____ |
| Amount: _____ | |

Reason: _____

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

| | |
|---|-------------|
| Township Total Valuation | 375,655,391 |
| City/Village Valuation included in Township Valuation | |
| General Fund Tax Rate | 0.020000 |
| Township Taxes within City/Village | - |
| 50% of Township Taxes within City/Village | - |
| Projected Township Taxes to be collected | 75,131.08 |

Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below amounts being held in a special reserve fund.

| Special Reserve Fund Name | Amount |
|-----------------------------|---------------|
| _____ | |
| _____ | |
| _____ | |
| _____ | |
| _____ | |
| Total Special Reserve Funds | - |
| Total Cash Reserve | \$ 109,285.89 |
| Remaining Cash Reserve | \$ 109,285.89 |
| Remaining Cash Reserve % | 35% |

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

| | |
|-----------------|---------------------------------|
| NAME | Genoa Rural Fire Dist #3 |
| ADDRESS | PO Box 35 |
| CITY & ZIP CODE | Fullerton NE 68638 |
| TELEPHONE | 402-993-9950 |
| WEBSITE | |

| | BOARD CHAIRPERSON | CLERK/TREASURER/SUPERINTENDENT/OTHER | PREPARER |
|------------------|-------------------|--------------------------------------|-----------------------|
| NAME | Rodney Elm | Steve Lund | SuAnn Engel |
| TITLE /FIRM NAME | Chairperson | Treasurer | Budget Preparer |
| TELEPHONE | 402-920-1156 | 402-995-9104 | 402-993-9950 |
| EMAIL ADDRESS | | | suann.engel@yahoo.com |

For Questions on this form, who should we contact (please ☒ one): Contact will be via email if supplied.

- ☐ Board Chairperson
- ☐ Clerk / Treasurer / Superintendent / Other
- ☒ Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

Genoa Rural Fire District #3 in Nance County
2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

| | | | |
|--|------|----|-----------|
| Total Personal and Real Property Tax Requirements | (1) | \$ | 75,131.08 |
| Motor Vehicle Pro-Rate | (2) | \$ | 150.00 |
| In-Lieu of Tax Payments | (3) | \$ | - |
| Transfers of Surplus Fees | (4) | \$ | - |
| Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds. | | | |
| Prior Year Capital Improvements Excluded from Restricted Funds (From 2019-2020 Lid Exceptions, Line (10)) | | \$ | - (5) |
| LESS: Amount Spent During 2019-2020 | | \$ | - (6) |
| LESS: Amount Expected to be Spent in Future Budget Years | | \$ | - (7) |
| Amount to be included as Restricted Funds <i>(Cannot be a Negative Number)</i> | (8) | \$ | - |
| Nameplate Capacity Tax | (8a) | \$ | - |

| | | | |
|-----------------------------------|-----|----|------------------|
| TOTAL RESTRICTED FUNDS (A) | (9) | \$ | 75,281.08 |
|-----------------------------------|-----|----|------------------|

Lid Exceptions

| | | | |
|---|------|----|-----------|
| Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property) | \$ | - | (10) |
| LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year <i>(cannot exclude same capital improvements from more than one lid calculation.)</i> | | | |
| Agrees to Line (7). | \$ | - | (11) |
| Allowable Capital Improvements | (12) | \$ | - |
| Bonded Indebtedness | (13) | | |
| Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only) | (14) | | |
| Interlocal Agreements/Joint Public Agency Agreements | (15) | \$ | 75,131.08 |
| Public Safety Communication Project - Statute 86-416 (Fire Districts Only) | (16) | | |
| Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only) | (17) | | |
| Judgments | (18) | | |
| Refund of Property Taxes to Taxpayers | (19) | | |
| Repairs to Infrastructure Damaged by a Natural Disaster | (20) | | |

| | | | |
|---------------------------------|------|----|------------------|
| TOTAL LID EXCEPTIONS (B) | (21) | \$ | 75,131.08 |
|---------------------------------|------|----|------------------|

| | |
|--|------------------|
| TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i> | \$ 150.00 |
|--|------------------|

Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

Genoa Rural Fire District #3

in
Nance County

LID COMPUTATION FORM FOR FISCAL YEAR 2020-2021

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2019-2020 Restricted Funds Authority = Line (8) from last year's Lid Computation Form 4,923.28
Option 1 - (1)

OPTION 2

Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) %
Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B)) -
Option 2 - (C)
Calculated 2019-2020 Restricted Funds Authority (Line (A) Plus Line (C)) = -
Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** 2.50 %
(2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** - %
(3)
 $\frac{1,484,665.00}{2020 \text{ Growth per Assessor}} \div \frac{381,994,737.00}{2019 \text{ Valuation}} = \frac{0.39}{\text{Multiply times 100 To get \%}}$

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** - %
(4)
 $\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{-}{\text{Must be at least .75 (75\%) of the Governing Body}}$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** %
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 2.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 123.08
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 5,046.36
(8)

Less: Restricted Funds from Lid Supporting Schedule 150.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 4,896.36
(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Genoa Rural Fire District #3 in Nance County

Total - Must agree to Line 10 on Lid Support Page 4

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Genoa Rural Fire District #3
IN
Nance County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 27th day of August 2020, at 7:00 o'clock P.M. at Genoa Fire Hall, Genoa, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

| | Clerk/Secretary |
|--|-----------------|
| 2018-2019 Actual Disbursements & Transfers | \$ 1,276.00 |
| 2019-2020 Actual/Estimated Disbursements & Transfers | \$ 983,102.90 |
| 2020-2021 Proposed Budget of Disbursements & Transfers | \$ 308,000.00 |
| 2020-2021 Necessary Cash Reserve | \$ 109,285.89 |
| 2020-2021 Total Resources Available | \$ 417,285.89 |
| Total 2020-2021 Personal & Real Property Tax Requirement | \$ 75,131.08 |
| Unused Budget Authority Created For Next Year | \$ 4,896.36 |

Breakdown of Property Tax:

| | |
|---|--------------|
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ 75,131.08 |
| Personal and Real Property Tax Required for Bonds | \$ - |

Cut Off Here Before Sending To Printer

Nance County

Amount Used as Lid
Exemption for 2020-
2021
(Column 4)

\$ 75,131.08

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

Genoa Rural Fire District #3

Nance County

SUBDIVISION NAME

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Proof of Publication

State of Nebraska)
) ss.
County of Nance)

Mary Kay Johnson, being duly first sworn, deposes and says she is the editor of . . .

The Genoa Leader Times

a weekly legal newspaper having a bona fide circulation of more than 300 newspapers published in Genoa, Nebraska 68640; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached

notice was published 1 time(s) on

August 19, 2020
(Dates)

Mary Kay Johnson
(Signature)

Subscribed in my presence and sworn to before me

this 25th day of August, 2020

Susann M. Garmick
(Notary Public)

Total \$ 55.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Genoa Rural Fire District #3
IN
Nance County, Nebraska

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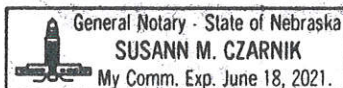
Susann Engel Budget Preparer
Clerk/Secretary

| | |
|--|---------------|
| 2018-2019 Actual Disbursements & Transfers | \$ 1,276.00 |
| 2019-2020 Actual/Estimated Disbursements & Transfers | \$ 983,102.90 |
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Breakdown of Property Tax:

| | |
|---|--------------|
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ 75,131.08 |
| Personal and Real Property Tax Required for Bonds | \$ - |

Publish August 19, 2020



Annual Meeting 2020

7 PM

Genoa Rural District #3

Date of Meeting: 8-31-2020 @ NEW FIRE Hall

Meeting Called to order by: Rod Elm

Board members present: All Steve L., Brad T., Shane C., Jim Holmiska Rod E

Others present: Sue Ann Engel, Darren Nelson, Shawn Strain

Minutes: approved by:

Aye: All

as of 8-31-2020

2nd by:

Nay:

Treasury report: ck: 29,008.70 Building Fund 123,897.35 Savings 183,397.25

Old Business: (Total) 336,303.30 - 164,000 +/- = 172,000 +/-

New Business: Annual Budget
Discussion by Darren on a 4-wheeler need. Darren & Shawn will
look in on liability issue.
motion to: elect Brad Ternus for another 4 years to 2024

leave officers the same for next year Rod Elm Pres
Shane Czarnik Vice President Steve Lund Sec/Trea

Motion to:

approve treasurer report by Shane C. 2nd by Brad T
All I

1. Approve the Budget by Jim H 2nd Shane C. Jim (Y) Brody (Y) R (Y) S (Y)

Motion to:

waiver the budget by Jim H 2nd BT Jim (Y) Brody (Y) Shane (Y) Steve (Y)

2. Name Sue Ann Engel to do the budget for next year for 250 in July 2021
and 250 at the finish of the budget All & no nay

Motion to:

4

Outstanding Bills: 1. Bieausau Construction 161,154.22 (final Bill?)

2. Applied Connection \$694.18

3. Platte Valley Communities \$2633.25

6. Bond payment \$44,625 in Oct 1

4. sack \$309.96

5. grain \$553.87

family market

Motion to pay bills approved by:

Aye: Jim yes Shane yes

Brad T yes Steve yes

Motion to adjourn by:

Aye: All

Brad T

2nd by: Shane C.

Nay:

2nd by:

Nay:

Jim H

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less, and
b) community colleges, and c) school districts}*

TAX YEAR 2020

{certification required on or before August 20th, of each year}

**TO: GENOA FIRE DIST #3
SUANN ENGEL
PO BOX 338
FULLERTON, NE 68638**

TAXABLE VALUE LOCATED IN THE COUNTY OF: NANCE

| Name of Political Subdivision | Subdivision Type (e.g. city, fire, NRD) | Value attributable to Growth | Total Taxable Value |
|----------------------------------|---|---------------------------------|---------------------|
| GENOA FIRE #3 | Fire-District | 1,252,155 | 253,657,927 |

**Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

I MEGAN ZOUCHA, NANCE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509 and §13-518.


(signature of county assessor)

8-12-20
(date)

CC: County Clerk, NANCE County

CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less, and
b) community colleges, and c) school districts}*

TAX YEAR 2020

{certification required on or before August 20th, of each year}

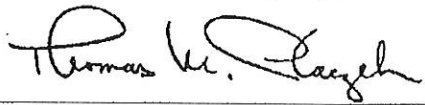
**TO: GENOA FIRE DISTRICT
STEVEN LUND, CLERK
43228 N 380 AVE
GENOA NE 68640**

TAXABLE VALUE LOCATED IN THE COUNTY OF: PLATTE

| Name of Political Subdivision | Subdivision Type (e.g. city, fire, NRD) | Value attributable to Growth | Total Taxable Value |
|----------------------------------|---|---------------------------------|---------------------|
| GENOA RFD | Fire-District | 232,510 | 121,997,464 |

**Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

I TOM PLACZEK, PLATTE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509 and §13-518.


(signature of county assessor)

August 14, 2020
(date)

CC: County Clerk, PLATTE County

CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.