NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

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

November 19, 2025

Valley Township Knox County
87860 530 Ave
Winnetoon, NE 68789-

RE: Valley Township Knox County

Dear Board:

We have received and reviewed the audit waiver request for the Valley Township Knox County for the fiscal year 2025. **The 2025 audit waiver request has been approved.**

If you have any questions, please contact our office at (402) 471-2111.

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor
Subdivision Audit Review Coordinator

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

Valley Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Knox County

This budget is for the Period July 1, 2025, through June 30, 2026

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:

$ 30,000.00	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 30,000.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

-	A4	Principal
-	A5	Interest
$ -	A6	**Total Bonded Indebtedness**

58,597,626.00	A7	**Total General Fund Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

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)

[X] 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, 2024 through June 30, 2025?

[ ] YES [X] 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, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please attach Trade Name Report.*

APA Contact Information

Auditor of Public Accounts
PO BOX 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)		Actual/Estimated 2024 - 2025 (Column 2)		**Adopted Budget 2025 - 2026** (Column 3)	
1	**Beginning Balances, Receipts, & Transfers:**						
2	Beginning Net Cash Balance	22,997.65	B1	21,793.25	B29	11,910.81	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	540.27	B3	490.30	B31	80.84	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**23,537.92**	B4	**22,283.55**	B32	**11,991.65**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	26,672.30	B5	25,050.63	B33	29,411.76	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	67.59	B7	63.51	B35	65.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	313.61	B9	291.62	B37	-	B65
11	State Receipts: Property Tax Credit	2,989.08	B10	3,736.90	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	-	B12	-	B40	-	B67
14	Local Receipts: Other	245.05	B13	233.17	B41	250.00	B68
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	-	B14	-	B42	-	B69
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**53,825.55**	B16	**51,659.38**	B44	**41,718.41**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	31,542.00	B17	39,667.73	B45	41,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	-	B74
22	Debt Service: Bond Principal & Interest Payments	-	B20	-	B48	-	B75
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	-	B21	-	B49	-	B76
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	-	B22	-	B50	-	B77
25	Debt Service: Other	-	B23	-	B51	-	B78
26	Judgments	-	B24	-	B52	-	B79
27	Transfers Out of Surplus Fees	-	B25	-	B53	-	B80
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**31,542.00**	B27	**39,667.73**	B55	**41,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**22,283.55**	B28	**11,991.65**	B56	**718.41**	B83
31					Cash Reserve Percentage	2%	B84

PROPERTY TAX RECAP

Tax from Line 6	29,411.76	B85
County Treasurer's Commission at 2% of Line 6	588.24	B86
Total Property Tax Requirement	**30,000.00**	B87

Valley Township in Knox 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	$ 30,000.00
Sinking Fund	
Bond Fund	$ -
_____ Fund	
Total Tax Request	** $ 30,000.00

** 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	0
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	#DIV/0!
Township Taxes within City/Village	#DIV/0!
50% of Township Taxes within City/Village	#DIV/0!
Projected Township Taxes to be collected	#DIV/0!

Note: Township would need to verify with County Assessor the amount of City / Village valuation included within the Township Total Valuation. This calculation is only shown here as information for the Township to help determine the amount of property taxes needed to operate. **IT SHOULD NOT BE USED BY THE COUNTY FOR LEVY SETTING PURPOSES.**

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	$ 718.41
Remaining Cash Reserve	$ 718.41
Remaining Cash Reserve %	2%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Mike Kumm**
ADDRESS	**87860 530 Ave**
CITY & ZIP CODE	**Winnetoon, 68789**
TELEPHONE	**402-394-1118**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Tim Becker	Dixie Hanefeldt	Joe Hunhoff CPA
TITLE /FIRM NAME	Chairperson	Clerk	Joe Hunhoff CPA PC
TELEPHONE	402-288-4401	402-288-4461	402-373-4857
EMAIL ADDRESS			

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

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [X] 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.

Valley Township in Knox County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds		
(1)	Total Personal and Real Property Tax Requirements	30,000.00	C1
(2)	Motor Vehicle Pro-Rate	65.00	C2
(3)	In-Lieu of Tax Payments	-	C3
(4)	Transfers of Surplus Fees	-	C4
	Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
(5)	Prior Year Capital Improvements Excluded from Restricted Funds (From 2024-2025 Lid Exceptions, Line (10))	-	C5
(6)	**LESS:** Amount Spent During 2024-2025	-	C6
(7)	**LESS:** Amount Expected to be Spent in Future Budget Years	-	C7
(8)	Amount to be included as Restricted Funds **(Cannot be a Negative Number)**	-	C8
(8a)	Nameplate Capacity Tax	-	C9
(9)	**TOTAL RESTRICTED FUNDS (A)**	**30,065.00**	C10

	Lid Exceptions		
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	-	C11
(11)	**LESS:** Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7).	-	C12
(12)	Allowable Capital Improvements	-	C13
(13)	Bonded Indebtedness	-	C14
(14)	Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**	-	C15
(15)	Interlocal Agreements/Joint Public Agency Agreements	-	C16
(16)	Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**	-	C17
(16a)	Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**	-	C18
(17)	Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**	-	C19
(18)	Judgments	-	C20
(19)	Refund of Property Taxes to Taxpayers	-	C21
(20)	Repairs to Infrastructure Damaged by a Natural Disaster	-	C22
(21)	**TOTAL LID EXCEPTIONS (B)**	-	C23
	TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*	**30,065.00**	C24

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

Valley Township
in
Knox County

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form	D1	57,375.98
		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	D2	-
		Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	D3	- %
		Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	D4	-
		Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	D5	-
		Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — D6: 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — D7: - % (3)

_____ / _____ = - %
2025 Growth per Assessor / 2024 Valuation = Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: - % (4)

_____ / _____ = - %
# of Board Members voting "Yes" for Increase / Total # of Members in Governing Body at Meeting = 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** — D9: - % (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)	D10	2.50 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	1,434.40 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	58,810.38 (8)
Less: Restricted Funds from Lid Supporting Schedule	D13	30,065.00 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	28,745.38 (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.

Valley Township in Knox County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Valley Township
IN
Knox 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 21st day of August 2025, at 8:00 o'clock P.M. at Jerry Hanefeldt's Residence 87865 533 Ave Center, 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.

2023-2024 Actual Disbursements & Transfers	$	31,542.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	39,667.73
2025-2026 Proposed Budget of Disbursements & Transfers	$	41,000.00
2025-2026 Necessary Cash Reserve	$	718.41
2025-2026 Total Resources Available	$	41,718.41
Total 2025-2026 Personal & Real Property Tax Requirement	$	30,000.00
Unused Budget Authority Created For Next Year	$	28,745.38

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	30,000.00
Personal and Real Property Tax Required for Bonds	$	-

- - - - - Cut Off Here Before Sending To Printer - - - - -

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Valley Township — SUBDIVISION NAME

Knox County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Valley Township	Knox County
SUBDIVISION NAME	COUNTY

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

Certified Public Accountant

Independent Accountant's Compilation Report

Township Board
Valley Township
Center, Nebraska

Management is responsible for the accompanying budget document of Valley Township, Center, NE, for the year ended June 30, 2025, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the budget document included in the accompanying prescribed form, nor was I required to perform any procedures to verify the accuracy or the completeness of the information provided by management, and I do not express an opinion, a conclusion, nor provide any assurance on the budget document included in the accompanying prescribed form.

The budget document included in the accompanying prescribed form are presented in accordance with the requirements of State of Nebraska Auditor of Public Accounts, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Valley Township and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Joe Hunhoff CPA

Joe Hunhoff CPA
Bloomfield, Nebraska
August 11, 2025

JOE HUNHOFF CPA PC
106 West Main
P.O. Box 565
Bloomfield, NE 68718
(402) 373-4857
Fax: (402) 373-4758
joeh@joehunhoffcpa.com

Proof of Publication

State of } Nebraska

County Knox

ie Pitzer being first duly sworn, disposed and says she
e publisher of Bloomfield Monitor/Knox County News
Creighton News and Wausa Gazette, a weekly legal
spaper having a bona fide name of publication with a
ılation of more than 300 copies printed in whole or in
and published in Bloomfield, Nebraska; and said
spaper has been published for at least 52 consecutive
ks prior to publication of attached notices; that said
lication is of general circulation; that attached notice
published 1 time (s) on

August 14, 2025

ned)

scribed in my presence and sworn to before me this

18 day of August (year) 2025

Notary Public

Nicole M. Moore
General Notary, State of Nebraska
My Commission Expires 04/17/2028

Published Fee $ 95.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Valley Township
IN
Knox 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 21st day of August 2025, at 8:00 o'clock P.M. at Jerry Hanefeldt's Residence 87865 533 Ave Center, 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.

2023-2024 Actual Disbursements & Transfers	$ 31,542.00
2024-2025 Actual/Estimated Disbursements & Transfers	$ 39,667.73
2025-2026 Proposed Budget of Disbursements & Transfers	$ 41,000.00
2025-2026 Necessary Cash Reserve	$ 718.41
2025-2026 Total Resources Available	$ 41,718.41
Total 2025-2026 Personal & Real Property Tax Requirement	$ 30,000.00
Unused Budget Authority Created For Next Year	$ 28,745.38
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 30,000.00
Personal and Real Property Tax Required for Bonds	$

Published
August 14, 2025
ZNEZ

MINUTES

OF

BUDGET HEARING

OF

VALLEY TOWNSHIP
KNOX COUNTY, NEBRASKA

On August 21, 2025, the Valley Township board held their annual budget hearing at the Jerry Hanefeldt residence for the purpose of setting a budget for the fiscal year 2025 – 2026.

Board members present were Chairperson Tim Becker, Clerk Dixie Hanefeldt and Treasurer Mike Kumm.

Prior to the start of the budget hearing, the chairperson announced that he had a copy of the "Open Meetings Act" for everyone's review if they so desired. He also passed out 3 copies of the budget to the taxpayers in attendance for their review.

The chairperson declared the hearing open, with all legal requirements having been met showing the time and place of the meeting as it was published in the Verdigre Eagle, Thursday August 14th, 2025.

The chairperson explained that by keeping the property tax the same at $30,000.00 and decreasing the operating disbursements to $41,000, it will still enable the township board to continue to improve and maintain the township roads.

The Valley Township board unanimously passed the budget as prepared.

The governing board also voted unanimously to use the Budget Document as the Audit Waiver and request that the Auditor of Public Accounts waive the audit requirement established by Title 42 of the Rules and Regulations issued by the Nebraska Auditor of Public Accounts.

The meeting was adjourned.

Dated: August 21, 2025

Tim Becker

Tim Becker
Board Chairperson
Valley Township
Knox County, Nebraska

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

TO: VALLEY TOWNSHIP
DIXIE HANEFELDT
87865 533 AVE
CENTER NE 68724-8002

TAXABLE VALUE LOCATED IN THE COUNTY OF: KNOX

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
VALLEY	Township	594,276	58,597,626

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I CHRISTA M BECKMANN, KNOX 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.

Christa M Beckmann
(signature of county assessor)

August 14, 2025
(date)

58,597,626 / 100 = 585,976.26

30,000 / 585,976.26 = .05

CC: County Clerk, KNOX 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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

1,784,390 Pers Prior
1,907,061 Pers Value

52,330,351 Real Prior
56,690,565 Real Value

CERTIFICATE OF ELECTION

STATE OF NEBRASKA
COUNTY OF KNOX

This is to Certify, that at an Election

held on Tuesday, the 3rd day of November, 2020,

in Knox County, State of Nebraska

VALLEY TOWNSHIP LEVY SPECIAL ELECTION

"Shall Valley Township, be allowed a property tax levy, whereas not to exceed 13 cents per $100.00 of taxable valuation, and not to exceed the limits prescribed by law, until fiscal year 2026-2027 for the purposes of general operations and maintenance of roads and to increase the restricted funds base $32,427.77 representing a 170% increase to the allowable growth percentage the first year?"

was duly passed by a vote as follows:

YES 50
NO 40

Given at Center, Nebraska in

said County this 17th day of November 2020.

Seal

Joann M. Fischer
Knox County Clerk

Knox County Clerk and Election Commissioner

Knox County, Nebraska

SPECIAL ELECTION

Valley Township Levy Special Election

"Shall Valley Township, be allowed a property tax levy, whereas not to exceed 13 cents per $100.00 of taxable valuation, and not to exceed the limits prescribed by law, until the fiscal year 2026-2027 for the purposes of general operations and maintenance of roads and to increase the restricted funds base $32,427.77 representing a 170% increase to the allowable growth percentage the first year?"

- ○ YES
- ○ NO

PROPOSED CONSTITUTIONAL AMENDMENTS

Proposed Amendment No. 1

A vote FOR this constitutional amendment would eliminate a provision in the Nebraska Constitution that states that slavery or involuntary servitude may be used as a punishment for conviction of a crime.

A vote AGAINST this constitutional amendment would leave the language regarding slavery or involuntary servitude unchanged in the Nebraska Constitution.

A constitutional amendment to eliminate slavery or involuntary servitude as a punishment for crime.

- ○ For
- ○ Against

Proposed Amendment No. 2

A vote FOR this constitutional amendment would amend the Nebraska Constitution to authorize the Legislature to extend the maximum length of time for the repayment of indebtedness related to tax-increment financing from 15 years to 20 years if more than one-half of the property in the project area is designated as extremely blighted.

A vote AGAINST this constitutional amendment would leave the maximum length of time for repayment of indebtedness unchanged at 15 years.

A constitutional amendment to authorize the Legislature to allow cities and villages to pledge property taxes as part of a redevelopment project for a period not to exceed twenty years if, due to a high rate of unemployment combined with a high poverty rate as determined by law, more than one-half of the property in the project area is extremely blighted.

- ○ For
- ○ Against

State of Nebraska

PROPOSED BY INITIATIVE PETITION

Initiative Measure 428

A vote "FOR" will amend Nebraska statutes to: (1) reduce the amount that delayed deposit services licensees, also known as payday lenders, can charge to a maximum annual percentage rate of thirty-six percent; (2) prohibit payday lenders from evading this rate cap; and (3) deem void and uncollectable any delayed deposit transaction made in violation of this rate cap.

A vote "AGAINST" will not cause the Nebraska statutes to be amended in such manner.

Shall Nebraska statutes be amended to: (1) reduce the amount that delayed deposit services licensees, also known as payday lenders, can charge to a maximum annual percentage rate of thirty-six percent; (2) prohibit payday lenders from evading this rate cap; and (3) deem void and uncollectable any delayed deposit transaction made in violation of this rate cap?

- ○ For
- ○ Against

Initiative Measure 429

A vote "FOR" will amend the Nebraska Constitution to state that laws may be enacted to provide for the authorization, regulation, and taxation of all forms of games of chance to be conducted by licensees within licensed racetrack enclosures in Nebraska.

A vote "AGAINST" will not cause the Nebraska Constitution to be amended in such manner.

Shall the Nebraska Constitution be amended to state that laws may be enacted to provide for the authorization, regulation, and taxation of all forms of games of chance to be conducted by licensees within licensed racetrack enclosures in Nebraska?

- ○ For
- ○ Against

Initiative Measure 430

A vote "FOR" will enact a statute which: (1) allows games of chance to be conducted by authorized gaming operators within licensed racetrack enclosures in Nebraska; (2) establishes a Nebraska Gaming Commission to license and regulate such gaming; and (3) amends and repeals existing sections of law to harmonize provisions consistent with the enactment of such statute.

A vote "AGAINST" will not cause such a statute to be enacted.

Shall a statute be enacted which: (1) allows games of chance to be conducted by authorized gaming operators within licensed racetrack enclosures in Nebraska; (2) establishes a Nebraska Gaming Commission to license and regulate such gaming; and (3) amends and repeals existing sections of law to harmonize provisions consistent with the enactment of such statute?

- ○ For
- ○ Against

000401

PROPOSED BY INITIATIVE PETITION

Initiative Measure 431

A vote "FOR" will enact a statute which: (1) imposes a 20% annual tax on gross gaming revenue from games of chance operated at licensed racetrack locations; (2) distributes 75% of such gaming tax revenues to the State for credit of 2.5% to both the Compulsive Gamblers Assistance Fund and General Fund, and 70% to the Property Tax Credit Cash Fund; and (3) distributes 25% of such gaming tax revenues to the county where the licensed racetrack is located, or, if the racetrack is located partially within a city or village, distributes this percentage evenly between the county and city or village.

A vote "AGAINST" will not cause such a statute to be enacted.

Shall a statute be enacted which: (1) imposes a 20% annual tax on gross gaming revenue from games of chance operated at licensed racetrack locations; (2) distributes 75% of such gaming tax revenues to the State for credit of 2.5% to both the Compulsive Gamblers Assistance Fund and General Fund, and 70% to the Property Tax Credit Cash Fund; and (3) distributes 25% of such gaming tax revenues to the county where the licensed racetrack is located, or, if the racetrack is located partially within a city or village, distributes this percentage evenly between the county and city or village?

- ○ For
- ○ Against

END OF BALLOT

RESOLUTION REQUESTING A PRELIMINARY LEVY ALLOCATION FROM COUNTY BOARD

Resolution No. 2025-1

WHEREAS, Nebraska Statute 77-3443 (3) requires all political subdivisions subject to county levy authority to submit a preliminary request for allocation to the county board; and

WHEREAS, the Knox County Board is the levy authority for Valley Township;

NOW, THEREFORE BE IT RESOLVED; that the following is said Board's tax request for the Fiscal Year 2025-26:

General Fund $30,000

Motion by Mike Kuhn to adapt Resolution No. 2025-1

Seconded by Dixie Hemsfeldt

Voting yes were: Mike - Dixie - Tim

Voting no were: None

Motion carried.

Dated this 1ST day of July, 2025.

Tim Becker
Board Chairperson

TOWNSHIP MEETING MINUTES

Valley **TOWNSHIP**

KNOX COUNTY, NEBRASKA

Date: 7/14/24

Members Present: Mike Kumm, Tim Becker, Dixie Hanefeldt

Items Discussed:

Motion by Becker to request $30,000 preliminary levy allocaton from county board, resolution # _____

Motion carried: 3 yes, 0 no

Claims Approved:

952	Pahl Construction	$19587.50
953	Dixie Hanefeldt	$100.00
954	Tim Becker	$100.00
955	Mike Kumm	$100
956	Mike Kumm (Spray Hree removal)	$100.00

Dixie Hanefeldt

Board Clerk

Valley Township

Knox County, Nebraska