

Wayne, Nebraska
July 17, 2018

The Wayne County Board of Commissioners meeting was called to order by Chairman James Rabe at 9:00 a.m. on Tuesday, July 17, 2018, in the upstairs conference room of the Courthouse. Chairman James Rabe, Members Dean Burbach and Randy Larson, Sheriff Jason Dwinell and Clerk Debra Finn were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on July 5, 2018. A current copy of the Open Meetings Act was posted and accessible to the public.

Rabe presented the following consent agenda items:

- a. Approve minutes of July 3, 2018, as printed in the Commissioners Record
- b. Approve fee reports
- c. Approve payroll
- d. Approve withdrawal of Cusip #763155BE7 as pledged securities held by F&M Bank
- e. Approve action taken by the Wayne County Convention & Visitors Bureau on Lodging Tax Grants
 - #18-12 approved \$1,500 for Old Settlers on June 15-17th
 - #18-13 approved \$1,500.00 for American Legion Senior Baseball State Tournament on July 28-Aug 1st
 - #18-14 approved \$425.00 for advertising in Discover Northeast Nebraska
 - #18-15 approved \$500.00 for September 21-23 Balloons-N-Barbeque in Wakefield
 - #18-16 approved \$500.00 for Crowing Motors Car Show & Last Cluck Poker Run on July 15th
- f. Approve Special Designated Liquor License for T&M Meat Co. & Fine Spirits for July 26th from 10:00 a.m. to 11:00 p.m. at Wayne County Fairgrounds

A motion to approve the consent agenda as presented was made by Burbach and seconded by Larson. Roll call vote: Burbach, Larson, Rabe – aye; motion carried.

A motion to approve the regular agenda as presented was made by Larson and seconded by Burbach. Roll call vote: Larson, Burbach, Rabe – aye; motion carried.

Highway Superintendent Mark Casey reported that NextEra asked if we had a preferred bond template. A map with site locations and haul routes continues to be a work in progress.

Steve Muir of Elkhorn Valley Insurance told the board he had reviewed additional information on the plans proposed for Wayne County, and both he and Clerk Finn felt there was a plan that would work. Policy AU-PW/RX396 has an in-network individual deductible of \$6,550; family deductible of \$13,100. The in-network out-of-pocket max is \$6,550/\$13,100. The in-network coinsurance is 100%. This policy is available for \$50,665.66 per month, which is a 25% reduction in the monthly premium. Muir answered questions from the commissioners and those in attendance. A motion was made by Larson and seconded by Burbach to accept the option of Policy AU-PW/RX396 effective September 1, 2018, with the county reimbursing part of the deductible. Roll call vote: Larson, Burbach, Rabe – aye; motion carried.

At 9:30 a.m. the meeting was recessed until 10:45 a.m.

The meeting reconvened at 10:45 a.m.

A motion to approve the following fee reports and claims was made by Larson and seconded by Burbach. Roll call vote: Larson, Burbach, Rabe – aye; motion carried.

Fee Reports: Debra K Allemann-Dannelly, Clerk of District Court, \$958.75 (June Fees); Debra Finn, County Clerk, \$16,492.75 (June Fees); Karen McDonald, County Treasurer, \$66.00 (2nd Qtr Fees).

Abbreviations: **PS** - Personal Services, **OE** - Operating Expenses, **SU** - Supplies, **MA** - Materials, **ER** - Equipment Rental, **CO** - Capital Outlays, **RP** - Repairs, **RE** - Reimbursement.

Claims:

GENERAL FUND		Salaries \$59,326.87;
Woslager, Richard R	RE	22.65
Kleensang, Randy L.	RE	32.20
Albin, Mark D.	OE	229.25
American Broadband CLEC	OE	2,127.11
Appeara	OE	423.49
Arnie's Ford Mercury	MA,RP	75.22
CardMember Service	OE	138.04
CardMember Service	OE	179.88
Carhart Lumber Company	SU	6.79
Carroll Station Inc., The	MA	166.70
Consolidated Management Company	OE	253.93
Copy Write/Keepsake	SU	1,739.55
Eastern NE Telephone Company	OE	95.71
Farmer's Co-operative, Pilger	MA	259.28
Floor Maintenance	SU	150.04
Fredrickson Oil Company	MA	39.50
GIS Workshop	OE	450.00
Hometown Leasing	ER	122.92
Jack's Uniforms & Equipment	OE	53.90
JB Mart Inc.	MA	16.46
Jerry's Trailers & Campers Inc.	CO	92.57
Lutt Oil	MA,OE	1,883.64
Main Street Auto Care	RP	21.40
Microfilm Imaging Systems	ER	115.00
MIPS Inc.	ER,CO	2,748.46
Mohr, Stephanie	OE	72.32
Nebraska Leafy Spurge Task Force	OE	35.00
Nebraska Law Enforcement Train Ctr	OE	100.00
Northeast Nebraska Telephone Co.	OE	126.40
One Office Solution	SU	33.55
Pieper & Knutson	OE	3,009.24
Pierce County Sheriff's Dept	OE	550.00
Pierce Telephone Company	OE	75.00
Quality Printing & Office Supplies	SU	346.03
Region IV Inc.	OE	2,677.25
Topp, Amy	OE	15.21
US Cellular	OE	432.57
UHS Premium Billing	PS	61,666.82
Verizon Wireless	OE	40.01
Wanek Pharmacy	OE	143.65
Waste Connections of Nebraska	OE	128.39
Wattier, Patti	OE	450.00
Wayne Auto Parts	RP	56.43
Wayne County Sheriff	OE	49.18
Wayne Herald/Morning Shopper	OE	799.47

Wayne, City of	OE	8,790.40
Woehler Trailer Court LLC	ER	700.00
COUNTY ROAD FUND	Salaries \$30,238.80;	
Appeara	OE	40.00
Backus Sand & Gravel	MA	31,346.55
Black Hills Energy	OE	45.98
Carroll, Village of	OE	98.40
CNH Industrial Capital America LLC	ER	2,256.69
Fischer Supply Inc.	SU	59.60
Fredrickson Oil Company	MA	18,344.15
John's Welding & Tools LLC	SU	42.18
Martin Marietta Materials	MA	1,187.40
Matteo Sand & Gravel Co Inc.	MA	6,456.00
MD Products & Solutions	RP	218.46
Menard's	SU	223.97
Midwest Service & Sales Co.	MA	12,505.92
NMC Exchange LLC	RP	376.55
Northeast Glass	RP	3,306.00
RDO Truck Centers	RP	2,050.06
S&S Willers Inc DBA Pilger Sand & Gravel	MA	29,503.56
Truck Center Companies	RP	2,182.52
Wayne Auto Parts	RP,SU	576.22
Wayne, City of	OE	364.71
Weldon Parts Norfolk	RP	286.34
Winside, Village of	OE	89.14
LODGING TAX FUND		
Janssen, Georgia	RE	39.30
Wayne Area Economic Development Inc	OE	2,000.00
ROD PRESERVATION & MODIFICATION FUND		
Microfilm Imaging Systems	OE	250.00
MIPS Inc.	OE	124.31
COUNTY IMPROVEMENT FUND		
Berggren Architects	CO	27,681.60

Meeting was adjourned.

Debra Finn, Wayne County Clerk

Wayne, Nebraska
July 17, 2018

The Wayne County Board of Equalization meeting was called to order by Chairman Randy Larson at 11:00 a.m. on Tuesday, July 17, 2018, in the upstairs conference room of the Courthouse. Chairman Larson, Members Dean Burbach and James Rabe, Deputy Attorney Eric Knutson, Sheriff Jason Dwinell, Assessor Dawn Duffy, Treasurer Karen McDonald and Clerk Debra Finn were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on July 12, 2018. A current copy of the Open Meetings Act was posted and accessible to the public.

A motion to approve the agenda was made by Rabe and seconded by Burbach. Roll call vote: Rabe, Burbach, Larson – aye; motion carried.

A motion to approve a motor vehicle tax exemption for Wayne State Foundation was made by Rabe and seconded by Burbach. Roll call vote: Rabe, Burbach, Larson – aye; motion carried. McDonald left the meeting.

A listing of real property that was omitted from the March 19th assessment roll was received. A motion was made by Rabe and seconded by Burbach to approve the listing and authorize the Assessor to make the changes. Roll call vote: Rabe, Burbach, Larson – aye; motion carried.

Assessor Duffy submitted the following exhibits for the 2018 Wayne County Protest Hearings: the NE Assessor's Reference Manual; NE Ag Land Valuation Manual; 2018 Reports and Opinions of Property Tax Administrator for Wayne County; IAAO Book of Mass Appraisal of Real Property; IAAO Property Assessment Valuation book, 2nd edition; County Board of Equalization manual; three books of sales for Wayne County of residential, commercial, and ag property; Wayne County's sales used to determine the value for 2018; a copy of the certification of the assessment roll for Wayne County filed with The Wayne Herald; the property valuation card for each of the protested properties; Residential Data Collection Book by Rick Stuart; Residential Quality, Condition & Effective Age Seminar Book by Rick Stuart; IAAO Course 2, Income Approach to Value; Houses, 3rd Edition by Henry S. Harrison; House Construction, Design & System, IAAO #937; Marshall & Swift Residential Square Foot Method, IAAO #960; and the Assessment Procedures Manual. A motion was made by Rabe and seconded by Burbach to receive the exhibits into evidence. Roll call vote: Rabe, Burbach, Larson – aye; motion carried.

The following protests were heard:

Protest 18-01: Lot 11, Beverly Hills Estates Subdivision in Section 33, Township 25 North, Range 1 East, Prop ID# 0205.11, filed by Paul Barg Jr. Protested Valuation: \$201,250. Requested Valuation: \$162,475. Reasons for requested valuation change: Addition not completed.

Assessor recommendation: Lower total valuation from 201,250 to 169,480 (-31,770). 2014 addition not yet complete, therefore remove full value and return to partial value of 10,000 for 2018.

A motion was made by Burbach and seconded by Rabe to approve the Assessor's recommendation and set the valuation at \$169,480. Roll call vote: Burbach, Rabe, Larson – aye; motion carried.

Protest 18-02: East 81' of South 100' of Lot 4 Block 11, Britton & Bressler's Addition to Wayne, Prop ID# 2986.00, filed by Jeff Francis. Protested Valuation \$82,710. Requested Valuation \$63,605. Reasons for requested valuation change: Outdated & disrepair. Roof and original windows need replacing, insufficient insulation, cracked plaster throughout, outdated air conditioner & furnace, mostly original knob and tube wiring, damaged basement walls and water in the basement. Jeff Francis was present for the hearing.

Assessor recommendation: Lower value from 82,710 to 63,715. (-18,995) Raise physical depreciation on the house from 30% to 52% due to the condition. Back closed porch area should be done as square footage. Correct flooring to hardwood floors. Correct the square footage of HVAC to account for no central air/forced air on the second floor.

A motion was made by Rabe and seconded by Burbach to approve the Assessor's recommendation and set the valuation at \$63,715. Roll call vote: Rabe, Burbach, Larson – aye; motion carried.

Protest 18-03: No real estate described, Prop ID# 5327.00, filed by Dennis Auman. Protested Valuation \$32,565. Requested Valuation \$25,585. Reasons for requested valuation change: House fixed up on the outside, but interior is unfinished, wiring bad, needs a breaker box. Doesn't have air conditioning, uses baseboard heaters, house is sunken in various places. Going to burn house down when I can't stay there anymore. Dennis Auman was present for the hearing.

Assessor recommendation: Lower value from 32,565 to 19,190. (-13,375) Interior of the house is mostly unfinished. House currently has no kitchen and needs new electrical. Raise physical depreciation from 30% to 67% and give 10% functional depreciation for the unfinished interior and lack of kitchen.

A motion was made by Burbach and seconded by Rabe to approve the Assessor's recommendation and set the valuation at \$19,190. Roll call vote: Burbach, Rabe, Larson – aye; motion carried.

Protest 18-04: No real estate described. Prop ID# 5430.00, filed by Teresa Eller. Protested Valuation \$84,500. Requested Valuation \$62,820. Reason for requested valuation change: Poor basement condition.

Assessor recommendation: Lower value from 84,500 to 67,380. (-17,120) Basement should not be considered partition finish. Change to partial minimal finish, while the rest should be considered no finish. Take off value for basement bath. No value to the south deck. Raise the physical depreciation on the house from 45% to 52% due to the condition of home overall.

A motion was made by Rabe and seconded by Burbach to approve the Assessor's recommendation and set the valuation at \$67,380. Roll call vote: Rabe, Burbach, Larson – aye; motion carried.

Protest 18-05: Lot 3, Block 4, Bressler & Pattersons First Addition, Winside, Prop ID# 5661.00, filed by Dwight Oberle. Protested Valuation \$48,510. Requested Valuation \$31,510. Reason for requested valuation change: I do not think our house is worth as much as the houses she showed me.

Assessor recommendation: Lower value from 48,510 to 47,580 (-930) During review of property it was discovered that the measurement of the house was incorrect. The east/west length is 38.5' not 26'. Correct the square footage of house from 947 square feet to 1,298 square feet. Raise physical depreciation from 38% to 45% due to condition. Also, during our review, we discovered an 8x8 yard shed we did not have. Add yard shed at a flat value of 400.

A motion was made by Burbach and seconded by Rabe to approve the Assessor's recommendation and set the valuation at \$47,580. Roll call vote: Burbach, Rabe, Larson – aye; motion carried.

Protest 18-06: Lots 27, 28, 29 & 30, Block 4, Original Winside, Prop ID# 5615.00, filed by Levi Dotson. Protested Valuation \$42,815. Requested Valuation \$10,000. Reason for requested valuation change: Condition of the property has deteriorated since purchase in December 2012, the property is currently vacant.

Assessor recommendation: Lower value from 42,815 to 14,280. (-28,535) After review of property, it is my opinion that the house should have no value. Keep value on the detached garage/shop built in 2016 as the only improvement value.

A motion was made by Rabe and seconded by Burbach to approve the Assessor's recommendation and set the valuation at \$14,280. Roll call vote: Rabe, Burbach, Larson – aye; motion carried.

The meeting recessed for lunch.

The meeting reconvened at 12:50 p.m. Those in attendance were Chairman Larson, Member Burbach, Assessor Duffy, Deputy Attorney Eric Knutson, Deputy Clayton Bratcher. Clerk Finn joined at 12:54 p.m. Member Rabe joined at 1:01 p.m.

Protest 18-07: Tax Lot 31, Part Southeast ¼ Southwest ¼ Section 33, Township 25 North, Range 1 East, Prop ID# not listed, filed by Connie S. Anderson-Hartley. Protested Valuation \$75,000. Requested Valuation \$100,000. Reason for requested valuation change: No change in condition, some improvements, challenge the decrease in value.

Assessor recommendation: Raise value from 75,205 to 92,030. (+16,825) Interior of house is mostly original/older but did have a new roof, some new windows and new septic installed in 2014/15. The deck and fireplace have been removed so take off the value of these for 2018. Lower the physical depreciation from 57% to 52% due to the new roof, windows, and septic. Also, the 20% update from 2016 was originally missed for 2018 so correct this and put the 20% update back on.

A motion was made by Burbach and seconded by Rabe to approve the Assessor's recommendation and set the valuation at \$92,030. Roll call vote: Burbach, Rabe, Larson – aye; motion carried.

Protest 18-08: Lot 9, Oakview Addition, Wayne, Prop ID# 4609.12, filed by Oakview Homeowners Association. Protested Valuation not listed. Requested Valuation not listed. Reason for requested valuation change: This land is common ground owned by the association. This land has no buildings on it. It has no resale value. It can never be a building site. Fauneil Bennett and Doris Daniels were present for the hearing.

Assessor recommendation: No change to value. There was no increase to the improvement value, which is the value of the driveways. The land was revalued to be in line with other Homeowner Associations in the area. No change can be recommended because this would cause disequalization as the previous value was less than that of a similar parcel which is less than half the size of the subject parcel.

A motion was made by Rabe and seconded by Burbach to approve the Assessor's recommendation; the valuation remains at \$37,845. Roll call vote: Rabe, Burbach, Larson – aye; motion carried.

Protest 18-09: Lot 1A, Administrative Replat Lot 1, Opportunity Park Addition, Wayne, Prop ID# 4609.50, filed by Community Redevelopment Authority of the City of Wayne. Protested Valuation \$137,430. Requested Valuation \$84,590. Reason for requested valuation change: Concrete slab on property continues to deteriorate due to weather. Value of property has actually decreased. Amy Miller, Joel Hansen, Betty McGuire, and Beth Porter were present for the hearing.

Assessor recommendation: No change to value. This lot has no building or use restrictions due to the airport. There is no value on the old concrete from Restful Knights Inc. (Pacific Coast).

