

Wayne, Nebraska
July 21, 2020

The Wayne County Board of Commissioners meeting was called to order by Chairman Dean Burbach at 9:00 a.m. on Tuesday, July 21, 2020, in the courtroom of the Wayne County Courthouse. Chairman Burbach, Members Terry Sievers and James Rabe, Sheriff Jason Dwinell, Attorney Amy Miller, and Clerk Debra Finn were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on July 9, 2020. 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 7, 2020, as printed in the Commissioners Record
- b. Approve fee reports
- c. Approve payroll
- d. Approve withdrawal of Cusip No. 406028GF1 for \$110,000 as pledged security held by State Nebraska Bank & Trust
- e. Approve Special Designated Liquor License for Wayne Eagles Aerie 3757 FOE for a wedding reception at the Wayne County Fairgrounds Commercial Building from 4:30 p.m. until 2:00 a.m. on September 5, 2020

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

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

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

County Attorney Amy Miller told the board that some counties are requiring her to include a check for the filing fees and sheriff fees when filing a county child support case. To prevent commingling these funds with her business account, Miller requested authorization to open a checking account for child support fees. A motion was made by Rabe and seconded by Sievers to authorize Miller to open a checking account for payment of child support fees. Roll call vote: Rabe, Sievers, Burbach – aye; motion carried.

Highway Superintendent Mark Casey reported FEMA has determined that the bridge damage/road damage at C009001805P (on Grainland Road) is ineligible for Public Assistance Funding. Pre-existing scouring issues and embankment armoring failure existed before the flooding. The county has sixty days to submit an appeal. After reviewing the bridge records, it was decided not to proceed with the repairs. FEMA had approved \$626.19 towards mobilization costs for repairing the bridge. Casey will contact NEMA to see if those funds could be diverted to an alternate project.

A red-line county road agreement for the Haystack Wind Project was presented for review. Remaining clarifications included the fee of \$1000 per 8" conduit, and the setback requirements for roads that have transmission lines running along them. A final copy of the agreement will be prepared for signing at the August 4th meeting.

Doug Elting of Berggren Architects updated the board on the courthouse restoration project. It appears the project will continue into August. The new windows are installed in the courtroom. A bid will be prepared to replace the woodwork around the inside of the windows with custom-made trim that would match the original trim.

The board had several questions on the break-down of the sidewalk widening and replacement bid. This is for the sidewalk running east, south, west, and the southwest angle from the courthouse. After negotiating with Kingery, a motion was made by Sievers and seconded by Rabe to approve the bid of \$12,750 for the concrete work. Roll call vote: Sievers, Rabe, Burbach – aye; motion carried.

Burbach stated that there are several new cases of Covid-19 throughout the country. He wanted to remind employees that the county cannot mandate that people or employees wear masks, or the county will forfeit the chance to recover any Covid Reimbursement Money.

The commissioners tentatively scheduled a budget work session for August 5th at 9:00 a.m.

Fee Reports: Jason Dwinell, County Sheriff, \$1,500.62 (Jun Fees); Debra Finn, County Clerk, \$10,556.50 (Jun 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 \$64,827.41	
Barnes, Ann M.	RE	260.48
ACE Hardware & Home	OE	25.51
Albin, Mark D.	OE	842.63
Arnie's Ford	MA,OE	35,044.17
Blue to Gold LLC	OE	498.00
CardMember Service	SU	83.29
CardMember Service	OE	90.04
Centec Cast Metal Products	MA	520.24
Dakota County Correctional Facility	OE	1,225.95
DAS State Accounting	OE,ER	269.38
Eakes Office Solutions	SU,ER	171.72
Farmer's Co-operative, Pilger	MA	224.21
Floor Maintenance	SU	66.49
Hometown Leasing	ER	121.85
Jack's Uniforms & Equipment	SU	242.85
Lancaster County Sheriff	OE	19.21
Lutt Oil	MA	832.92
Miller Law Office	OE	55.00
Nebraska Clerk of Dist Court Assn	OE	75.00
Telephone Service	OE	83.18
One Office Solution	SU	281.98
Pierce County Sheriff's Dept	OE	350.00
Providence Medical Center	OE	2,031.00
Quality 1 Graphics	CO	750.00
Quality Printing & Office Supplies	SU	887.12
Region IV Inc.	OE	2,677.25
State Nebraska Bank	OE	5,000.00
Thurston County Sheriff	OE	1,500.00
TRANE	OE	1,507.00
US Cellular	OE	459.67
UHS Premium Billing	PS	52,507.43
United States Treasury	OE	286.65
Van Diest Supply Company	SU	554.20
Wanek Pharmacy	OE	84.81
Warnemunde Insurance	OE	176.00
Waste Connections of Nebraska	OE	135.68
Wayne County Clerk of District Court	OE	105.00
Wayne County Sheriff	OE	65.50
Wayne County Treasurer	CO	15.00
Wayne Herald/Morning Shopper	OE	426.49
Wayne, City of	OE	6,556.36
Woehler Trailer Court LLC	ER	700.00
COUNTY ROAD FUND	Salaries \$25,931.50;	
Backus Sand & Gravel	MA	18,176.44

Bauer Built	RP	945.50
Carroll, Village of	OE	104.60
CNH Industrial Capital America LLC	RP	2,256.69
Farmer's Co-operative, Pilger	RP	755.05
Gary Backhaus Gravel	MA	1,097.28
Graham Tire Co, Inc	RP	113.94
Hank's Front End Service Inc.	RP	142.50
Mainelli Wagner & Assoc Inc.	CO	16,649.98
Matteo Sand & Gravel Co Inc	MA	1,097.25
Midwest Service & Sales Co	RP,MA	3,865.54
RDO Truck Centers	RP	605.60
S&S Willers Inc.	MA	24,278.88
Stalp Gravel Company	MA	714.22
Wayne Auto Parts	RP	677.24
Vakoc Builder's Resource	MA	77.31
Winside, Village of	OE	81.86
LODGING TAX FUND		
Janssen, Georgia	RE	48.50
Wayne Area Economic Development Inc	OE	1,230.00
INHERITANCE TAX FUND		
Leo E Meyer Estate	OE	23,036.42
COUNTY IMPROVEMENT FUND		
Berggren Architects	CO	8,570.08
Kingery Construction	CO	174,807.00

Meeting was adjourned.

Debra Finn, Wayne County Clerk

Wayne, Nebraska
July 21, 2020

The Wayne County Board of Equalization meeting was called to order by Chairman James Rabe at 11:00 a.m. on Tuesday, July 21, 2020, in the courtroom of the Wayne County Courthouse. Chairman Rabe, Members Dean Burbach and Terry Sievers, Sheriff Jason Dwinell, Assessor Dawn Duffy, Deputy Assessor Carrie Sutak, Treasurer Tammy Paustian, and Clerk Debra Finn were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on July 16, 2020. A current copy of the Open Meetings Act was posted and accessible to the public.

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

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

A listing of real property omitted from the March 19th assessment roll was received. A motion was made by Burbach and seconded by Sievers to approve the listing and authorize the Assessor to make the changes. Roll call vote: Burbach, Sievers, Rabe – 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; 2020 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 2020; 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 Sievers and seconded by Burbach to receive the exhibits into evidence. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

The following protests were heard:

Protest 20-01: Parcel ID# 2200.00, Legal: Lot 1, Burwood Acres Subdivision, PT NW1/4 NE1/4 19-26-4, Site: 57662 855th Rd, Wayne, Name: Dustin and Val Ankeny. Protested Valuation: \$380,290. Requested Valuation: \$322,330. Reasons for requested valuation: Written testimony provided. The 2019 valuation more closely represents the cost of all new structures. Even if we add the land valuation as an extra cost, the total valuation for this property would be \$309,728 based on everything being brand new. House is only 1927 sq ft of main floor living space; all other space is basement, garage, or shed. The main floor is basic living space; there are no high ceilings or other extraordinary building features. The machine shed is not insulated and is listed as a garage.

Assessor Recommendation: Lower value from 380,290 to 346,295 (-33,995) Change the pricing of the 48x36x16 building to a shed rather than a detached garage. Change quality of house to average +.25. Raise physical depreciation on house one step.

County Board Decision: A motion was made by Sievers and seconded by Burbach to approve the County Assessor's recommendation and set the valuation at \$346,295. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

Protest 20-02: Parcel ID# 5754.27, Legal: Lot 7 Warnemunde's Replat, Site: 604 Patterson Cir, Winside, Name: Brandon Bowers. Protested Valuation: \$173,720. Requested Valuation: \$156,895. Reasons for requested valuation: No changes have been made to the dwelling since it was built. Valuation of dwelling should not have increased \$16,825. The fireplace is a sunbeam space heater built into the wall.

Assessor Recommendation: Lower value from 173,720 to 171,010 (-2,710) No value to fireplace as it is electric rather than wood-burning or gas log.

County Board Decision: A motion was made by Sievers and seconded by Burbach to approve the County Assessor's recommendation and set the valuation at \$171,010. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

Protest 20-03: Parcel ID# 2942.00, Legal: N 60' of E 75' of Lot 4 Blk 6, Britton and Bressler's Addition, Site: 808 N Pearl St, Wayne, Name: Jodi Slonecker. Protested Valuation: \$128,310. Requested Valuation: \$114,495. Reasons for requested valuation: No improvements have been made to this property since 2015. It is extremely small & no backyard – only an existing deck. It also has no alley access and a very small front yard.

Assessor Recommendation: Lower value from 128,310 to 126,285 (-2,025). Correct the size of the deck to the best of our knowledge using 2018 Pictometry imagery as owner did not grant a physical review of the property. No other changes.

County Board Decision: A motion was made by Sievers and seconded by Burbach to approve the County Assessor's recommendation and set the valuation at \$126,285. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

Protest 20-04: Prop ID# 930.00, Legal: PT SW1/4 (Tax Lot 3), 28-26-2, Site: 56639 853rd Rd, Winside, Name: Susan Olafsen Lackey. Protested Valuation: \$394,735. Requested Valuation: \$363,455. Reasons for requested valuation: Installation of large wind farms within 1.5 to 5.5 miles of our property that have the strong potential to decrease the market value and resale potential of our property. Articles on impact of wind turbine farms on market value found on the internet were attached.

Assessor Recommendation: Lower value from 394,735 to 380,110 (-14,625). Correct pricing on attached garage and siding on house. Correct how landuse was drawn, adding more grass and more waste. No changes based on wind turbine locations are justified at this time.

County Board Decision: A motion was made by Sievers and seconded by Burbach to approve the County Assessor's recommendation and set the valuation at \$380,110. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

Protest 20-05: Prop ID# 5444.00, Legal: TL 20 & TL 27 & Strip North of TL 27 PT S1/2NW1/4, Hoskins Tracts 27-25-1, Site: 109 E 1st St, Hoskins, Name: Michelle L Miller (Lawrence). Protested Valuation: None listed. Requested Valuation: \$180,000. Reasons for requested valuation: Property has not physically changed other than painting/carpeting since purchased on 9/16/16 except it is now two bedrooms instead of three. Still finding various aspects of wiring in the house that are not up to code, it is in serious need of updates. Many of previous owner's "fixes" were just temporary. Property was ravaged by 500-year flood which took topsoil and grass and left huge deformities. Now a power company has removed 31 trees along property line and will be removing 6-10 more. Overpaid for home when purchased it. Some property in neighborhood not great for property valuation.

Assessor Recommendation: No change is recommended at this time due to most of the issues that owner mentions were existing when purchased the property in June 2016. A physical inspection was conducted on 6/29/18 and changes based on that review were made for 2018. No other changes have been made to the house since then, except for implementing the 2018 cost tables. Nothing to quantify any impact from loss of adjacent properties' trees or flooding that may have occurred in 2019 to rear of lot. Physical inspection of lot done 7/13/20 shows no apparent damage to lot as there is grass all the way to the rear of the lot. A garden is planted, and trees still surround border of subject lot to north and east. All Village of Hoskins residential properties had 2018 cost tables implemented and that was the only change to improvements. The lot value was updated the same as the adjacent two properties to the east of subject. To change either the house or lot would cause disequalization with all other properties in Hoskins.

County Board Decision: A motion was made by Sievers and seconded by Burbach to approve the County Assessor's recommendation and make no change to the valuation. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

Protest 20-06: Prop ID# 4507.00, Legal: Lot 9 Blk 3 North Addition, Site: 614 Nebraska St, Wayne, Name: Wayne and Regina Korth. Protested Valuation: \$44,245. Requested Valuation: \$38,000. Reasons for requested valuation: 2 bedroom & 1 bathroom, completely unfinished basement, no updates or remodeling has been done to the dwelling or land, garage in bad shape and unusable, walls are plaster – not sheetrock, no heating or air conditioning in upstairs and therefore cannot be considered a bedroom, deck is in poor shape and needs replaced, attic not finished.

Assessor Recommendation: Lower value from 44,245 to 44,030 (-215) No value the detached garage. No other changes to the house. All other issues mentioned in protest have already been addressed and priced accordingly.

County Board Decision: A motion was made by Sievers and seconded by Burbach to approve the County Assessor's recommendation and set the valuation at \$44,030. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

Protest 20-07: Prop ID# 2167.00, Legal: Lot 1A, Administrative Replat of Lots 1 & 2 Logan View Estates Subdivision, Site: 57822 Hwy 35, Wayne, Name: Wayne and Regina Korth. Protested Valuation: \$359,060. Requested Valuation: \$295,590. Reasons for request: No remodeling or updates to dwelling or land, basement remains only partially finished, garage not finished, fireplace not finished & unuseable, no one wants to live right off the highway due to noise of traffic – because of this our property should go down, inside of house not finished still needs trim, sheetrock needs finished downstairs in one of bedrooms, and area below stairs not finished, no floor or paint yet.

Assessor Recommendation: Lower value from 359,060 to 350,570 (-8,490). Take fireplace off. Give a small functional depreciation to account for small amount of trim and drywall in one basement bedroom that is incomplete.

County Board Decision: A motion was made by Sievers and seconded by Burbach to approve the County Assessor's recommendation and set the valuation at \$350,570. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

Protest 20-08: Prop ID# 76.00, Legal: Tax Lot 3, PT N1/2NE1/4, 16-25-1, Site: 56084 850th Rd, Hoskins, Name: Adam and Heather Hardisty. Protested Valuation: \$133,685. Requested Valuation: \$118,875. Reasons for request: You are stating our value jumped to 133,685. This is inaccurate. Our property and our neighbors have greatly decreased due to the large number and the proximity of the wind turbines. Our value is gone now! We have a wind turbine extremely close to our home. Verbal testimony presented: Heather Hardisty – Property is so close to wind turbines that we were offered a good neighbor's agreement and given two days to sign. Currently, all we hear is swish, swish, swish. That, along with the shadow. People don't want to invest in this property. An appraiser concluded that up to 40% of the value is lost if the property has a turbine project within two miles. This is our reality. Many individual homeowners will need individualized appraisals for many years to come.

Assessor Recommendation: Lower value from 133,685 to 126,015 (-7,670). Change siding on house to metal. Change quality on the house to a fair plus rating. No value to the old detached garage. Change pricing of other 'garage'

to that of a shed and price with the outbuildings. No value to both driveways. No value to buildings #1, 16, 22, 23, 25, 27, and 28. Raise the physical depreciation of building #26. No changes based on wind turbine locations are justified at this time.

County Board Decision: A motion was made by Sievers and seconded by Burbach to approve the County Assessor's recommendation and set the valuation at \$126,015. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

Protest 20-09: Prop ID# 1971.00, Legal: NW1/4, 27-25-4, Name: Brian Barelmann. Protested Valuation: \$798,125. Requested Valuation: \$778,172. Reasons for request: The farmable acres were reduced in October of 2018 at the request of Wayne County Dept. of Roads. We feel that the taxed acres should be reduced due to that change back in October 2018.

Assessor Recommendation: Lower value from 798,125 to 778,650 (-19,475) No change to the number of acres until the deed is filed. Add more acres of waste.

County Board Decision: A motion was made by Sievers and seconded by Burbach to approve the County Assessor's recommendation and set the valuation at \$778,650. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

Protest 20-10: Prop ID# 800.00, Legal: Tax Lot 3, PT NE1/4, 7-26-2, Site: 56482 857th Rd, Carroll, Name: Thomas Wittler. Protested Valuation: \$263,180. Requested Valuation: \$237,445. Reasons for request: Old house (1911), not a full basement, brick foundation, needs a roof, most of ground is pasture, needs siding. Verbal testimony presented: Tom Wittler: Have some old hog buildings that aren't being used, how are they valued? Also curious about a yard shed that is portable. Farrowing house, bins.

Assessor Recommendation: Lower value from 263,180 to 250,500 (-12,680) Correct square footage of basement. Review buildings and take value off #16 and 25. Lower the value of buildings #19, 20, and 30. Adjust landuse around site and feedyards.

County Board Decision: A motion was made by Sievers and seconded by Burbach to approve the County Assessor's recommendation and set the valuation at \$250,500. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

Protest 20-11: Prop ID# 2693.00, Legal: Lot 6 & 8' Vacated Alley, Block 4, Original Wayne, Site: 313 Main, Wayne, Name: Cyclone Operations, LLC. Protested Valuation: \$103,285. Requested Valuation: \$95,091. Reasons for request: Three nearby properties of similar size are PID 2694, 2696, and 2697 are all much less than my new value. My requested valuation is based on an average of those three properties. Their values are \$87,165, \$81,090, and \$87,320 respectively.

Assessor Recommendation: No change to value. All data on parcel appears to be correct.

County Board Decision: A motion was made by Sievers and seconded by Burbach to approve the County Assessor's recommendation and set the valuation at \$103,285. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

There being no further business, the meeting was adjourned.

STATE OF NEBRASKA)
) ss.
COUNTY OF WAYNE)

I, the undersigned, County Clerk of Wayne County, Nebraska, hereby certify that all of the subjects included in the attached proceedings were contained in the agenda for the meeting of July 21, 2020, kept continually current and available for the public inspection at the office of the County Clerk; that such subjects were contained in said agenda for at least 24 hours prior to said meeting; that the said minutes of the meeting of the County Commissioners of the County of Wayne were in written form and available for public inspection within 10 working days and prior to the next convened meeting of said body.

IN WITNESS WHEREOF, I have hereunto set my hand this 24th day of June, 2020.

Debra Finn, Wayne County Clerk