

Wayne, Nebraska  
July 20, 2021

The Wayne County Board of Commissioners meeting was called to order by Chairman Terry Sievers at 9:00 a.m. on Tuesday, July 20, 2021, in the courtroom of the Wayne County Courthouse. Chairman Sievers, Members Dean Burbach 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 8, 2021. A copy of the Open Meetings Act was posted and accessible to the public.

Chairman Sievers presented the following consent agenda items:

- a. Approve minutes of July 6, 2021, as printed in the Commissioners Record
- b. Approve fee reports –Debra Finn, County Clerk, June Fees \$11,175.75; Jason Dwinell, County Sheriff, June Fees \$1,209.57
- c. Approve payroll, with each commissioner abstaining from approving a personal claim
- d. Approve Special Designated Liquor License Permit for the Jug Store LLC to serve a wedding reception at the Wayne County Fair Expo Building on August 21, 2021, from 3:00 p.m. until 2:00 a.m.
- e. Approve Special Designated Liquor License Permit for the Jug Store LLC to serve a wedding reception at the Wayne County Fair Expo Building on September 18, 2021, from 3:00 p.m. until 2:00 a.m.
- f. Approve withdrawal of Cusip #3134GUS92 for \$250,000 as a security pledged by Farmers State Bank of Carroll

The consent agenda was approved on a motion made by Burbach and second by Rabe. Roll call vote: Burbach, Rabe, Sievers - aye; motion carried.

The regular agenda was approved on a motion made by Rabe and second by Burbach. Roll call vote: Rabe, Burbach, Sievers – aye; motion carried.

Recommendations on Lodging Tax Grant Applications received from the Wayne County Convention & Visitors Bureau Committee were:

- #21-09, Approved \$750 for WakeFest (formerly known as Balloons-N-BBQ), sponsored by the Wakefield Community Club on August 21st
- #21-10, Approved \$500 for “Shrek – The Musical,” to be performed at the Little Red Hen Theatre in Wakefield on July 15<sup>th</sup>-18<sup>th</sup>
- #21-11, Approved \$375 for “Shakespeare Outdoors,” to be performed at Graves Park or Main Street Wakefield on September 3<sup>rd</sup> & 4<sup>th</sup>
- #21-12, Approved \$375 for “Josh Hoyer & Soul Colossal,” to be performed at The Little Red Hen Theatre on November 5<sup>th</sup>
- #21-13, Approved \$375 for “A Very Die Hard Christmas,” to be performed at The Little Red Hen Theatre on December 9<sup>th</sup>, 10<sup>th</sup> & 11<sup>th</sup>
- #21-14, Denied, Wakefield Field Party, held on June 12<sup>th</sup>, Application not turned in on time
- #21-15, Approved \$500, Area 5 Sr. Baseball Tournament & Jr/Sr State Tournaments, sponsored by Wayne Baseball Legion Post 43, July 23<sup>rd</sup> -28<sup>th</sup>
- #21-16, Approved \$1000 for Bressler-Fest Music in the Park in Wayne, sponsored by WAED July 11<sup>th</sup>, September 12<sup>th</sup>, 19<sup>th</sup>, 26<sup>th</sup>, and October 3<sup>rd</sup>
- #21-17, Approved \$500 for “Virtue Always Triumphs” performed in Bressler Park in Wayne on July 30<sup>th</sup> & 31<sup>st</sup>
- #21-18, Approved \$500 for News Channel Nebraska Picture Nebraska: Wayne County, sponsored by WAED, July 2021
- #21-19, Approved \$500 for Nebraska Life Magazine Cooperative Ad, sponsored by WAED.

The Committee’s recommendations were approved on a motion made by Burbach and second by Rabe. Roll call vote: Burbach, Rabe, Sievers-aye; motion carried.

Sheriff Jason Dwinell reported \$26,735.08 in distress warrants were issued; he collected \$9,444.83. Dwinell told the board the remaining balance is mostly accumulated interest on old warrants. He recommended the commissioners consider striking balances on warrants over ten years old if the taxpayer no longer resides in Wayne County.

Dwinell also reported the new cruisers are waiting for law enforcement equipment to be installed. The equipment from the old cruisers doesn’t fit the new Explorers, so he will attempt to get trade-in value or possibly donate the lights to local fire departments.

Quotes for financial audits received from the Nebraska State Auditor and Porter & Company, PC for the years ending June 30, 2021, 2022, and 2023 were reviewed. The State Auditor was \$17,000 per year. Porter was \$10,200 for FY21, \$10,515 for FY22, and \$10,840 for FY23. Federal audits would be separate. A motion was made by Burbach and second by Rabe to accept the quote submitted by Porter & Company, PC. Roll call vote: Burbach, Rabe, Sievers – aye; motion carried.

Executive Order #14008 sets a goal of conserving at least 30 percent of our land and water by the year 2030. Resolution No. 21-1, passed by numerous counties in Nebraska, opposes this Order. Citing the impact the Order will have on landowners, a motion was made by Burbach and second by Rabe to approve Resolution No. 21-11. Roll call vote: Burbach, Rabe, Sievers – aye; motion carried.

**Resolution No. 21-11:** “BE IT RESOLVED BY THE CHAIRPERSON AND COUNTY BOARD OF COMMISSIONERS OF THE COUNTY OF WAYNE, NEBRASKA, as follows:

**WHEREAS**, Wayne County is a legal and political subdivision of the State of Nebraska for which the Board of County Commissioners (Board) is authorized to act; and

**WHEREAS**, Wayne County contains approximately 262,700 acres of land situated in Northeast Nebraska;

**WHEREAS**, the federal government owns less than 1% of this land within the County,

**WHEREAS**, approximately 1330 acres (approximately ½%) of privately owned land in Wayne County is currently protected with perpetual conservation easements;

**WHEREAS**, designating lands as wilderness does not assure its preservation. Left in an undisturbed or natural state, these lands are highly susceptible to wildland wildfires, insect infestation, and disease, all of which degrades the natural and human environment;

**WHEREAS**, the wellbeing health, safety, welfare, economic condition, and culture of the County, its businesses, and its citizens depend upon the private ownership of land and the use of its resources;

**WHEREAS**, many of Wayne County’s businesses and its citizens are involved in or otherwise depend on industries that utilize and/or rely upon the private ownership of land and its resources, including, but not limited to, livestock grazing, agricultural and horticultural activities, oil and gas exploration and production, mining and mineral development, recreational industries, hunting, and other outdoor recreation;

**WHEREAS**, these industries are essential components of the Nebraska economy and are significant contributors to the economic and social wellbeing of Wayne County and its citizens;

**WHEREAS**, on January 27, 2021, President Joseph R. Biden, Jr. issued Executive Order 14008 entitled Tracking the Climate Crisis at Home and Abroad (86 Fed Reg 7,619);

**WHEREAS**, in Section 216 of Executive 216 of Executive Order 14008, Presidential Biden directed the Secretary of the Interior, in consultation with the Secretary of Agriculture and other senior officials, to develop a program to conserve at least 30 percent of the lands and water in the United States by 2030, which is called the “30 x 30” program.

**WHEREAS**, under the 30 x 30 program, approximately 680 million acres of our Nation’s lands would be set aside and permanently-preserved in its natural state, preventing the productive use of these lands and their resources;

**WHEREAS**, there is no constitutional or statutory authority for the President, the Department of the Interior, the Department of Agriculture, or any other federal agency to set aside and permanently preserve 30 percent of all land and water in the United States, and no such authority is referenced in Executive Order 14008;

**WHEREAS**, placing private lands into permanent conservation status will cause dramatic and irreversible harm to the economies of many states, including Nebraska, and in particular rural counties such as Wayne County, whose citizens depend on the private ownership of land for their livelihoods;

**WHEREAS**, conversion of land from private ownership to federal ownership typically results in removal of said land from the tax rolls of the applicable taxing entity, whereby diminishing the pool of total tax revenue available, and causing a potential for the burden of increased taxation for the remaining owners of privately held land;

**WHEREAS**, Executive Order 14008 at 216(a) directs the Secretary of the Interior, in consultation with other relevant federal agencies to “submit a report to the Task Force within 90 days of the date of this order recommending steps that the United States should take, working with State, local Tribal, and territorial governments, agricultural and forest landowners, fishermen, and other key stakeholders, to achieve the goal of conserving at least 30 percent of our lands and waters by 2030.”

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Wayne County, Nebraska, as follows:

1. The Board opposes the 30x30 program, including its objective of permanently preserving 30 percent of

the Nation's land in its natural state by 2030, or any similar program that will set aside and prevent the productive use of millions of acres of our lands.

2. The Board further opposes the designation of lands in Wayne County as wilderness, wilderness study areas, wilderness preserves, and open space, thereby restricting public access to such lands and preventing the development and productive use of the resources on or within such lands.
3. The Board supports the continued private ownership of land in the County, recognizing the Nation's need for domestic sources of minerals, energy, timber, food, and fiber.
4. The Board recognizes and supports the State of Nebraska's water rights system, including the doctrine of prior appropriation and other state laws and programs governing after rights and water use, and opposes a federal designation of waters and watercourses within the County that would impair or restrict water diversions and uses authorized under Nebraska law.
5. The Board supports reasonable national, regional, and global greenhouse gas emissions policies and goals that are comprehensive practical, cost-effective, and do not unnecessarily single out specific industries or activities, but opposes the use of global climate change as a justification to set aside large tracts of land as preserves or open space to fulfill the 30 x 30 program's objectives.
6. The Board also maintains that any lands or other rights that are acquired to fulfill the 30 x 30 program's objectives should be acquired only from willing landowners and for the payment of full and fair market value for all rights and interests acquired and not through regulatory compulsion, and only after analyzing and considering the impacts of such land acquisitions on the wellbeing, health, safety, welfare, economy, and culture of Wayne County, its businesses, and its citizens.
7. The Board shall send a copy of this Resolution to the Department of Interior and all other relevant Federal and State agencies.

DATED THIS 20<sup>th</sup> DAY OF JULY, 2021."

Scrap Tire Collection in Wayne County is scheduled for Friday, August 13<sup>th</sup> from 8:00 a.m. - 5:00 p.m. and Saturday, August 14<sup>th</sup> from 8:00 a.m. – noon at the Wayne County Fairgrounds. Vehicles dropping off tires must have Wayne County license plates.

The following claims were approved on motion by Rabe and second by Burbach. Roll call vote: Rabe, Burbach, Sievers – aye; motion carried.

*Abbreviations: SU-Supplies, MA-Materials, RP-Repairs, OE-Operating Expense, ER-Equipment Rent, CO-Capital Outlays*

**General Fund:** Payroll & Reimbursements: Payroll & Reimbursements, \$65,185.28; Ace Hardware & Home, SU \$52.41; Albin, Mark D., OE \$390.66; American Broadband, OE \$2,292.43; Antelope County Sheriff, OE \$8,685.00; Appera, OE \$518.00; Cardmember Service, SU \$178.50; Cardmember Service, SU \$199.98; Cardmember Service, OE \$90.04; Cardmember Service, OE, SU \$110.86; DAS State Accounting, ER \$69.88; Eakes Office Solutions, SU, ER \$796.53; Egley, Fullner, Montag, Morland & Easland, OE \$978.58; Election Systems & Software, OE \$322.65; Farmers Co-operative, MA \$453.60; Floor Maintenance, SU \$96.50; Grace Lutheran Church, ER \$25.00; Grossenberg Implement, SU \$23.40; Hall County District Court, OE \$8.50; Hometown Leasing, ER \$121.85; Hytrek Lawn Service, OE \$1,558.00; JB Mart Inc, MA \$22.90; Lutt Oil, MA, OE \$1,328.95; Madison County Sheriff, OE \$16.03; MIPS, Inc., ER, CO \$2,749.35; NACO, OE \$1,350.00; Nebraska Health & Human Services, OE \$90.00; Norfolk Daily News, OE \$259.25; Northeast Nebraska Telephone Co., OE \$80.10, Pac-N-Save, SU \$9.12; Pierce County Sheriff's Department, OE \$1,250.00; Quality Printing & Office Supplies, SU \$365.97; Region IV, Inc., OE \$2,677.25; Security Shredding Services, OE \$35.00; Tacos & More, OE \$55.93; Thurston County Sheriff, OE \$450.00; U.S. Cellular, OE \$462.04; UHS Premium Billing, PS \$72,852.34; United States Treasury, PS \$327.66; University of Nebraska, SU \$1,686.59; Van Diest Supply Company, SU \$234.75; Wakefield Republican, OE \$84.00; Warnemunde Insurance, OE \$15.00; Waste Connections of Nebraska, OE \$145.17; Wattier, Patti, OE \$450.00; Wayne Community Schools Foundation, ER \$50.00; Wayne County Treasurer, CO \$10.00; Wayne Fire Hall, ER \$50.00; Wayne Herald/Morning Shopper, OE \$616.94; Wayne, City of, OE \$9,368.65; Woehler Trailer Court LLC, ER \$700.00; Farmers State Bank Acct# 244-220, PS \$14,974.19; Aflac, PS \$632.38; Delta Dental of Nebraska, PS \$379.65; First Concord Benefits Group, PS \$3,486.62; Legal Shield, PS \$61.80; Nebraska Department of Revenue, PS \$5,757.95; Retirement Plans Division of Ameritas, PS \$7,389.17; Vision Service Plan, PS \$272.29; Washington National Insurance Company, PS \$116.00; Wayne County Treasurer, PS \$1,430.38

**County Road Fund:** Payroll & Reimbursements: \$34,430.70; Appera, OE \$47.50; Backus Sand & Gravel, MA \$45,996.37; Carroll, Village of, OE \$100.60; Farmers Co-operative, MA \$19,167.62; Fischer Supply, SU \$95.45; Fredrickson Oil Company, MA \$560.00; Graham Tire Co., RP \$325.86; Hoskins Mfg. Co., Inc., RP, SU \$77.36; Mainelli

Wagner & Associates, Inc., \$12,373.38; Martin Marietta Materials, MA \$2,330.96; Matteo Sand & Gravel Co., Inc., MA \$2,847.39; Midwest Service and Sales Co., MA \$8,315.55; NMC Exchange, RP \$144.09; RDO Truck Centers, RP \$10,183.42; S & S Willers, Inc. DBA Pilger Sand & Gravel, MA \$37,897.99; Stalp Gravel Company, MA \$7,236.41; Wayne Auto Parts, RP, SU \$626.79; Wayne, City of, OE \$478.82; Winside, Village of, OE \$90.05; Farmers State Bank Acct# 244-220, PS \$7,287.67; Aflac, PS \$351.91; Delta Dental of Nebraska, PS \$381.75; First Concord Benefits Group, PS \$545.82; Nationwide Retirement Solutions, PS \$40.00; Nebraska Department of Revenue, PS \$3,197.35; Retirement Plans Division of Ameritas, PS \$3,852.36; Vision Service Plan, PS \$79.44; Washington National Insurance Company, PS \$75.40; Wayne County Treasurer, PS \$744.78

**Lodging Tax:** Janssen, Georgia, RE \$40.17; Wayne Herald/Morning Shopper, OE \$84.00

**ROD Preservation & Modernization:** Microfilm Imaging Systems, OE \$365.00; MIPS, Inc., OE \$135.48

**County Improvement:** Berggren Architects, CO \$3,010.00

The meeting was adjourned

Debra Finn, Wayne County Clerk

Wayne, Nebraska

July 20, 2021

The Wayne County Board of Equalization meeting was called to order by Chairman James Rabe at 1:00 p.m. on Tuesday, July 20, 2021, in the courtroom of the Wayne County Courthouse. Chairman Rabe, Members Dean Burbach and Terry Sievers, Assessor Dawn Duffy, and Clerk Debra Finn were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on July 8, 2021. A current copy of the Open Meetings Act was posted and accessible to the public.

The agenda was approved on a motion made by Burbach and second by Sievers. Roll call vote: Burbach, Sievers, Rabe – aye; motion carried.

Duffy presented the cemetery property ownership and use report.

A correction to an over-valued property on the March 19<sup>th</sup> assessment roll was approved on a motion made by Sievers and second by Burbach. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

Duffy submitted the following exhibits for the 2021 Wayne County Protest Hearings: the NE Assessor's Reference Manual; NE Ag Land Valuation Manual; 2021 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 2021; 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, 3<sup>rd</sup> 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 property valuation protests were heard:

**Protest 20-01:** Parcel ID# 4273.01, Legal: Lot 5, East Ridge Addition, Wayne, Site: 1203 Providence Rd, Wayne, Name: James & Sharyn Paige. Protested Valuation: \$186,125. Requested Valuation: \$180,965. Reasons for requested valuation: Attachment.

Assessor Recommendation: All data on parcel appears correct. House received the same economic adjustment as all other average quality houses in the same neighborhood.

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 \$186,125. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

**Protest 20-02:** Parcel ID# 4306.00, Legal: Lot 26, Hillcrest Addition, Wayne, Site: 1005 Lilac Lane, Wayne, Name: Robert Lane. Protested Valuation: \$147,855. Requested Valuation: \$134,000. Reasons for requested valuation: This home was purchased on 4-9-21 for \$134,000. It had been for sale for a long time, with a lot of work needing done in basement & outside.

Assessor Recommendation: Raise physical depreciation on house to account for sewer backup while vacant and for sale. Raise physical depreciation of driveway. Lower value from \$147,855 to \$134,575.

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 \$134,575. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

**Protest 20-03:** Parcel ID# 5444.00, Legal: Tax Lot 20 & Tax Lot 27 & Strip North of Tax Lot 27 Part S ½ NW ¼ Section 27, Township 25 Range 1, Site: 109 E 1<sup>st</sup>, Hoskins, Name: Michelle L. Miller. Protested Valuation: \$107,775. Requested Valuation: \$91,800. Reasons for requested valuation: See Attachment.

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 2016 for \$117,500. A physical inspection was conducted on 6-29-2018 and changes based on that review were made for 2018. No other changes have been made to the house since then, except for updating to 2019 cost tables, the same as every house in Hoskins. Also adjusted the economic depreciation 5%, the same as all houses in Hoskins. 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 7-8-2021 shows no apparent damage to lot as there is grass all the way to the rear of lot, a large garden is planted, and trees still surround border of subject lot to north and east. All Village of Hoskins residential properties were updated from 2018 cost tables to 2019 cost tables with 5% adjustment to the economic depreciation. That was the only change to the improvements. The lost value was updated in 2020, the same as the adjacent two properties to the east of subject. No changes were made to the lot value for 2021. 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 set the valuation at \$107,775. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

**Protest 20-04:** Parcel ID# 4894.75, Site: 1400 W 7<sup>th</sup> St, Wayne, Name: Paradigm Tax Group (Bomgaars). Protested Valuation: \$1,505,230. Requested Valuation: \$857,963. Reasons for requested valuation: Equity analysis of other properties in Nebraska indicates a value per square foot of \$31.82.

Assessor Recommendation: All data on parcel appears correct. Protestors recommended change to value has no basis in standard mass appraisal practices and would cause disequalization between subject and all other commercial parcels in Wayne County.

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 \$1,505,230. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

There being no further business, the meeting was adjourned.

Debra Finn, Wayne County Clerk

.....  
State of Nebraska)  
County of Wayne ) ss.

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 20, 2021, kept continually current and available for public inspection at the office of the County Clerk; that such subjects were contained in such 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 ten working days and prior to the next convened meeting of said body.

IN WITNESS WHEREOF, I have hereunto set my hand this 26<sup>th</sup> day of July 2021.

Debra Finn, Wayne County Clerk