

Wayne, Nebraska
September 21, 2021

The Wayne County Board of Equalization meeting was called to order by Chairman James Rabe at 9:00 a.m. on Tuesday, September 21, 2021, in the meeting room of the Public Safety Annex. Chairman Rabe, Members Dean Burbach and Terry Sievers, Sheriff Jason Dwinell, Treasurer Tammy Paustian, and Clerk Debra Finn were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on September 16, 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 seconded by Sievers. Roll call vote: Burbach, Sievers, Rabe – aye; motion carried.

A motor vehicle exemption application for Providence Medical Center was approved on a motion made by Sievers and seconded by Burbach. Roll call vote: Burbach, Sievers, Rabe – aye; motion carried.

There being no further business, the meeting was adjourned.

Debra Finn, Wayne County Clerk

Wayne, Nebraska
September 21, 2021

The Wayne County Board of Commissioners meeting was called to order by Chairman Terry Sievers at 9:05 a.m. on Tuesday, September 21, 2021, in the meeting room of the Public Safety Annex. 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 September 16, 2021. A copy of the Open Meetings Act was posted and accessible to the public.

Chairman Sievers presented the following consent agenda items:

- Approve minutes of September 7, 2021, as printed in the Commissioners Record
- Approve fee reports: Debra Finn, County Clerk, August Fees, \$8,915.50; Jason Dwinell, County Sheriff, August Fees, \$995.08
- Approve payroll, with each commissioner abstaining from approving a personal claim
- Approve addition of Cusip # 80379GM0 for \$200,000 as a pledged security for Madison County Bank f/k/a/Winside State Bank
- Approve withdrawal of Cusip #407244AT9 for \$200,000 as a pledged security for Elkhorn Valley Bank
- Approve Wayne County Extension Office Holiday Closedown for December 27-30, 2021. Vacation days would be used for this time.

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

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

Resolution No. 21-20 was proposed as part of the 2021-22 budget. The bond for paving South Centennial Road has been paid, so Road/Bridge Improvement District Fund 0802 can be closed. Delinquent taxes collected in the future could be deposited in Road/Bridge Fund 0300. A motion was made by Burbach and seconded by Rabe to approve Resolution No. 21-20. Roll call vote: Burbach, Rabe, Sievers. Motion carried.

Resolution No. 21-20: “WHEREAS Wayne County has determined that Rural Road Improvement District 2016-1 has been paid and there is no longer a need to have Road/Bridge Improvement District Fund 0802;

THEREFORE, the Road/Bridge Improvement District Fund 0802 will be closed as of September 30, 2021.

The County Treasurer is directed to transfer all money remaining in Road/Bridge Improvement District Fund 0802 on September 30, 2021, to Road/Bridge Fund 0300.

The County Treasurer is further directed to automatically transfer any future collections for the Road/Bridge Improvement District Fund directly to Road/Bridge Fund 0300. “

Resolution No. 21-22 establishing the process for handling unsold property taxes was approved on a motion made by Rabe and seconded by Burbach. Roll call vote: Rabe, Burbach, Sievers – aye; motion carried.

Resolution No. 21-22: “WHEREAS, pursuant to the State Statute 77-1918, On or before October 1 of each year, the county treasurer shall make a report in writing to the county board setting out a complete list of all real property in the county on which any taxes are delinquent and which was not sold for want of bidders at the last annual tax sale held in such county. It shall be the duty of the county board, at its first meeting held after the making of such report, to carefully examine the same, and while it may direct the issuance of tax sale certificates to the county upon any real property upon which there are any delinquent taxes, it shall, as to all real property upon which taxes are delinquent for three or more years, either enter an order directing the foreclosure of the lien of such taxes as provided in section 77-1901 or enter an order for the county treasurer to issue tax sale certificates to the county covering the delinquent taxes upon such real property, to be foreclosed upon in the manner and at the time provided in sections 77-1901 to 77-1918; and

WHEREAS, State statute 77-1901 After any parcel of real estate has been offered for sale and not sold or want of bidders, the county board shall make and enter an order directing the county attorney to foreclose the misdemeanor for all taxes then delinquent, excluding any lien on real estate for special assessments levied by any sanitary and improvement district which special assessments have not been previously offered for sale by the county treasurer, in the same manner and with like effect as in the foreclosure of real estate mortgages, except as otherwise specifically provided by sections 77-1903 to 77-1917.

WHEREAS, State statute 77-1918 also states county board shall have authority to direct the county attorney to commence foreclosure of such liens or certificates, or it may designate another attorney to commence such actions, and the county board is authorized to pay any reasonable fee for such foreclosures to be assessed as costs. In the event, the county attorney is designated to bring action, the fee shall be fifty dollars for each cause of action in addition to his or her salary to be retained by him or her, but it shall not be paid to the county attorney until the decree is entered and the property sold pursuant to such decree. No fee shall be allowed the county attorney for such foreclosure in counties having a population of more than one hundred thousand inhabitants.

WHEREAS, in order to provide fair and consistent handling of delinquent properties not sold at public tax sale on the first Monday of March, the Wayne County Board of Commissioners wish to order the Wayne County Treasurer to issue all delinquent real property taxes a County Tax Sale Certificate.

NOW, THEREFORE, BE IT RESOLVED, THAT THE Wayne County Board of Commissioners does hereby request the Wayne County Treasurer to issue Tax Sale Certificates to all delinquent, unsold property tax after the first Monday of March in said year.”

Treasurer Tammy Paustian presented a list of inactive delinquent tax parcels where the property is physically gone, the owner has moved or died, and the Treasurer cannot collect. The delinquencies range from years 2005 – 2017. Paustian asked they be stricken, so a distress warrant does not have to be issued each year. The taxes will still be on the books; they are not written off. A motion was made by Burbach and seconded by Rabe to strike the taxes on the Distress Warrant Listing but maintain them on the books. Roll call vote: Burbach, Rabe, Sievers – aye; motion carried.

A second listing of delinquent personal taxes and parcels of real estate was presented. Attorney Miller will prepare a resolution for the October 5, 2021, meeting authorizing the Treasurer to add delinquent taxes for 2015 and 2016 to county tax sale certificates.

Haystack Wind Energy representatives reported they are done with hill cuts and crowns. They have about 3—4 weeks left for component deliveries due to delays on blades and lids for cells. The first circuits may get energized this week, and you will see some spinning next week. Their goal is to be out by Christmas.

The signing of an Annual Certification of Program Compliance form and Resolution replaces the annual filing of the One and Six Year Plan and the Standardized System of Annual Reporting with the Nebraska Board of Public Roads Classifications and Standards (NBCS). A motion was made by Rabe and seconded by Burbach to approve Resolution No. 21-21 authorizing the signing of the compliance form and resolution. Roll call vote: Rabe, Burbach, Sievers – aye; motion carried.

Resolution No. 21-21: “Whereas: State of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, 39-2121, and 39-2520(2), requires an annual certification of program compliance to the Nebraska Board of Public Roads Classifications and Standards; and

Whereas: State of Nebraska Statute, section 39-2120 also requires that the annual certification of program compliance by each county shall be signed by the County Board Chairperson and shall include a copy of a resolution of the governing body of the county authorizing the signing of the certification form.

Be it resolved that the County Board Chairperson of Wayne County is hereby authorized to sign the attached County Annual Certification of Program Compliance form.”

Highway Superintendent Mark Casey reported:

- He and Kyle Hoff will be attending bridge inspection school. Hoff has already completed an online class.
- The Greenwald road is signed and open
- A reimbursement claim for scrap tires has been submitted; it is a little over \$51,000.

Bids were received from Dixon Construction and A&R Construction for CBMP #4 (623), triple 12 culverts. A motion was made by Rabe and seconded by Burbach to approve the bid of \$383,041.25 submitted by A&R Construction, pending Casey’s review of the figures. Construction is scheduled for June-August 2022. The state will reimburse 55% of the project’s eligible costs. Roll call vote: Rabe, Burbach, Sievers – aye; motion carried.

The following claims were approved on motion by Burbach, seconded by Rabe. Action on claim #210901 payable to Berggren Architects was tabled. Roll call vote: Burbach, Rabe, Sievers – aye; motion carried.

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

General Fund: Payroll & Reimbursements, \$65,196.32; Albin, Mark D., OE \$1,676.37; American Broadband, OE \$2,195.64; Antelope County Sheriff, OE \$4,459.00; Apex Therapy Services LLC, OE \$800.00; Applied Concepts, OE \$4384.00; Butler County Landfill, Inc., OE \$51,063.79; Cardmember Service, SU, OE \$326.28; Carhart Lumber Company, RP \$139.98; CivicPlus, OE \$3,640.44; DAS State Accounting, OE, ER \$159.88; Eakes Office Solutions, SU \$183.02; Eastern NE Telephone Company, OE \$97.58; Farmers Co-operative, MA \$338.68; Hometown Leasing, ER \$121.85; Jerry’s Trailers & Campers, Inc., RP \$28.16; Jorgensen, Kate, OE \$8,038.96; KONE, RP \$1,395.90; Lutt Oil, MA, OE \$1,514.12; Lynn Peavy Company, SU \$20.00; Madison County District Court, OE \$50.00; Madison County Sheriff, OE \$76.69; Madison County Treasurer, OE \$16,591.76; Mainelli Wagner & Associates, Inc., OE \$340.00; Menard’s, RP \$25.55; Midwest Alarm, RP \$457.32; Northeast Nebraska Telephone Co., OE \$79.65; Pierce County Sheriff’s Department, OE \$1,400.00; Providence Medical Center, OE \$100.00; Quadiant, ER \$500.00; Quality Printing & Office Supplies, SU \$112.42; Schramm, Nancy, OE \$66.30; Secretary of State-Elections Division, OE \$80.00; Security Shredding Services, OE \$70.00; Tacos & More, OE \$8.99; Tom’s Body & Paint Shop, Inc., OE \$500.00; U.S. Cellular, OE \$461.52; UHS Premium Billing, PS \$75,943.81; Wanek Pharmacy, OE \$217.73; Warnemunde Insurance, OE \$10.00; Waste Connections of Nebraska, OE \$145.17; Wattier, Patti, OE \$450.00; Wayne County Clerk, OE \$75.00; Wayne County Clerk of District Court, OE \$358.00; Wayne County Sheriff, OE \$20.00; Wayne Herald/Morning Shopper, OE \$1,316.73; Wayne Radio Works, LLC, OE \$150.00; Wayne Veterinary Clinic P.C., OE \$70.00; Wayne, City of, OE \$6,753.05; Woehler Trailer Court LLC, ER \$700.00; Applied Concepts, OE \$4,384.00; Nebraska Association of County Clerks, Register of Deeds, and Election Commissioners, OE \$100.00; Farmers State Bank Acct# 244-220, PS \$15,236.34; Aflac, PS \$632.38; Delta Dental of Nebraska, PS \$433.45; First Concord Benefits Group, PS \$2,786.64; Legal Shield, PS \$61.80; Nebraska Department of Revenue, PS \$5,837.66; Retirement Plans Division of Ameritas, PS \$7,376.85; Vision Service Plan, PS \$263.78; Washington National Insurance Company, PS \$116.00; Wayne County Treasurer, PS \$1,314.24;

County Road Fund: Payroll & Reimbursements, \$33,643.50; Bauer Built, RP \$3,288.00; Carroll, Village of, OE \$100.60; Dinkel’s, CO \$7,000.00; Farmers Co-operative, RP, MA \$15,781.88; G.I. Trailer, RP \$189.92; John’s Welding & Tool LLC, SU \$45.94; Lutt Oil, RP \$664.00; Mainelli Wagner & Associates, Inc., CO \$11,356.46; Matteo Sand & Gravel Co., Inc., MA \$8,279.96; Midwest Services and Sales Co., MA \$12,660.00; NMC Exchange LLC, RP \$434.98; RDO Truck Centers, RP \$1,532.34; S & S Willers, Inc. DBA Pilger Sand & Gravel, MA \$10,348.65; Vic’s Engine Service, Inc., RP \$423.00; Wayne County Clerk, CO \$22.00; Weldon Auto Parts, RP \$60.07; Farmers State Bank Acct# 244-220, PS \$7,030.20; Aflac, PS \$351.91; Delta Dental of Nebraska, PS \$381.75; First Concord Benefits Group, PS \$1,341.64; Nationwide Retirement Solutions, PS \$40.00; Nebraska Department of Revenue, PS \$3,053.25; Retirement Plans Division of Ameritas, PS \$3,763.80; Vision Service Plan, PS \$79.44; Washington National Insurance Company, PS \$75.40; Wayne County Treasurer, PS \$792.65;

Lodging Tax: Wayne County Agricultural Society, OE \$4,000.00;

ROD Preservation & Modernization: Microfilm Imaging Systems, OE \$365.00.

The meeting was adjourned

Debra Finn, Wayne County Clerk

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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 September 21, 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 4th day of October 2021.

Debra Finn, Wayne County Clerk