

The Wayne County Board of Equalization meeting was called to order by Chairman James Rabe at 9:00 a.m. on Tuesday, October 5, 2021, in the Wayne County Courthouse courtroom. Chairman Rabe, Members Dean Burbach and Terry Sievers, Deputy Clayton Bratcher, Attorney Amy Miller, Assessor Dawn Duffy, Treasurer Tammy Paustian, and Clerk Debra Finn were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on September 23, 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.

The correction of two assessment roll clerical errors was approved on a motion made by Sievers and seconded by Burbach. Roll call vote: Burbach, Sievers, Rabe – aye; motion carried.

The 2021-22 fiscal year tax rates were reviewed. A motion to set the following tax rates for 2021-22 fiscal year was made by Sievers and seconded by Burbach. Roll call vote: Sievers, Burbach, Rabe – aye; motion carried.

There being no further business, the meeting was adjourned.

Debra Finn, Wayne County Clerk

2021 TAX RATES Wayne County, Nebraska

Tax Rates are set as cents per \$100 of Actual Valuation

<u>Governmental Entity</u>	<u>Valuation</u>	<u>Fund</u>	<u>Tax Request</u>	<u>2021 Tax Rate</u>
Wayne County	1,975,576,558	General	\$ 4,870,929.91	0.246557
		County Improvement	<u>\$ 300,000.00</u>	<u>0.015185</u>
		Total	\$ 5,170,929.91	0.261742
Ag Society	1,975,576,558	General	\$ 125,000.00	0.006327
ESU #1	11,178,873,399	General	\$ 1,676,831.29	0.015000
<u>CITIES AND VILLAGES</u>				
Village of Carroll	7,485,913	General	\$ 30,100.00	0.402089
Village of Hoskins	12,908,922	General	\$ 51,683.00	0.400367
Village of Sholes	895,403	General	\$ -	0.00000
City of Wayne	262,949,177	General	\$ 983,869.00	0.374167
		Bond	<u>\$ 102,500.00</u>	<u>0.038981</u>
		Total	\$ 1,086,369.00	0.413148

Wayne Airport Authority	262,949,177	Airport General	\$	63,408.00	0.024114
		Airport Bond	\$	<u>30,876.00</u>	<u>0.011742</u>
		Total	\$	94,284.00	0.035856
Village of Winside	16,157,105	General	\$	79,909.00	0.494575
		Bond	\$	<u>21,359.00</u>	<u>0.132196</u>
		Total	\$	101,268.00	0.626771

RURAL FIRE PROTECTION DISTRICTS

Carroll Fire Dist #1	324,525,148	General	\$	40,133.00	0.012367
		Bond	\$	<u>39,988.00</u>	<u>0.012322</u>
		Total	\$	80,121.00	0.024689
Wayne Fire Dist #2	556,957,509	General	\$	69,000.00	0.012389
		Sinking	\$	<u>21,000.00</u>	<u>0.003770</u>
		Total	\$	90,000.00	0.016159
Hoskins Fire Dist #3	474,390,904	General	\$	55,000.00	0.011594
		Sinking	\$	<u>10,500.00</u>	<u>0.002213</u>
		Total	\$	65,500.00	0.013807
Winside Fire Dist #4	210,072,002	General	\$	35,885.00	0.017082
		Sinking	\$	<u>14,000.00</u>	<u>0.006664</u>
		Total	\$	49,885.00	0.023746
Wakefield Fire Dist #9	340,021,339	General	MFO Levy		0.030000

SCHOOL DISTRICTS

School District #17 Wayne	970,374,093	General	\$	9,479,621.00	0.976904
		Special Building	\$	101,010.00	0.010409
		Qualified Capital	\$	478,803.00	0.049342
		Bond	\$	<u>437,263.00</u>	<u>0.045036</u>
		Bond	970,928,213	Bond	\$
		Total	\$	10,496,697.00	1.081691
School Dist #560 Wakefield	505,707,580	General	\$	4,710,866.00	0.931540
		Special Building	\$	188,684.00	0.037311

Qualified Capital	\$	90,452.00	0.017886
Total	\$	4,990,002.00	0.986737

School District #95R Winside	420,993,094	General	\$	3,212,703.00	0.763125
		Special Building	\$	568,945.00	0.135144
		Total	\$	3,781,648.00	0.898269

Wayne, Nebraska
October 5, 2021

The Wayne County Board of Commissioners meeting was called to order by Chairman Terry Sievers at 9:05 a.m. on Tuesday, October 5, 2021, in the Wayne County Courthouse courtroom. Chairman Sievers, Members Dean Burbach and James Rabe, Deputy Clayton Bratcher, Attorney Amy Miller, and Clerk Debra Finn were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on September 23, 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 21, 2021, as printed in the Commissioners Record
- Approve fee reports: Debra K. Allemann-Dannelly, Clerk of District Court, September Fees, \$868.50
- Approve payroll, with each commissioner abstaining from approving a personal claim
- Approve cancellation of General Fund check #21090020 dated 9/7/21 for \$182.88, #21090137 dated 9/21/21 for \$423.00, and #21090096 dated 9/21/21 for \$16,591.76 due to duplicate payment

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.

United HealthCare Health Insurance Agent Steve Muir presented the board a \$12,216.47 rebate check for the year 2020. In Nebraska, 85% of the premium dollars collected from a group the size of the county must be spent on health care, and activities to improve health care quality. A rebate check was issued since this ratio was missed by 1.9% in 2020.

The counties of Antelope, Boone, Colfax, Madison, Pierce, Platte, Stanton, and Wayne developed the 2021 Middle Northeast Community Wildfire Protection Plan. The review period has closed, and the commissioners reviewed the changes. A motion was made by Rabe and seconded by Burbach to approve the plan. Roll call vote; Rabe, Burbach,

The issuance of county tax sale certificates for eligible delinquent taxes was discussed. Attorney Miller prepared Resolution No. 21-23 that directs the County Treasurer to add delinquent taxes for the years 2015 and 2016 to county tax sale certificates. Miller stated additional resolutions will be needed if there are any older taxes. A motion was made by Burbach and seconded by Rabe to approve Resolution No. 21-23. Roll call vote: Burbach, Rabe, Sievers- aye; motion carried.

Resolution No. 21-23: “RESOLUTION TO DIRECT THE WAYNE COUNTY TREASURER TO ADD DELINQUENT TAXES FOR YEARS 2015 AND 2016 TO COUNTY TAX SALE CERTIFICATES
WHEREAS,

- The County Treasurer of Wayne County, Nebraska, is required to offer for sale all real estate on which the taxes have become delinquent, pursuant to Nebraska Revised Statutes 77-1801, et. seq. (Reissue 1996); and
- Numerous parcels of real estate have been offered for sale by the County Treasurer and not sold for want of bidders, and such parcels are subject to foreclosure as required by Nebraska Revised Statute 77-1901 (Reissue 1996); and

C. The Wayne County Treasurer can add eligible delinquent taxes for tax years 2015 and 2016 to county tax sale certificates.

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COUNTY SUPERVISORS THAT, The Wayne County Treasurer add delinquent taxes for tax years 2015 and 2016 to County tax sale certificates.”

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

- #21-20, approved \$500 for A Fall Affair, sponsored by Wayne Area Economic Development on October 16th
- #21-21, approved \$1000 for Christmas in Wayne, sponsored by Wayne Area Economic Development on November 18th
- #21-22, approved \$250 for Christmas in Carroll, sponsored by Christmas in Carroll on November 19th
- #21-23, approved \$500 for Winside Community Park Christmas Lighting Ceremony, sponsored by Winside Park Lighting on December 3rd
- #21-24, approved \$400 for Winside Museum Spaghetti Dinner, sponsored by Winside Museum on October 24th
- #21-25, approved \$1000 for Outdoor Holiday Decorating Contest, sponsored by Wayne Area Economic Development in December.

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

The county follows state guidelines for meal reimbursements. On January 1, 2021, the State of Nebraska switched from the “actual cost” to a per diem method for reimbursement of employees’ meals and incidental expenses. The FY 2022 per diem rates are \$13 for breakfast, \$15 for lunch, \$26 for dinner, \$44.25 for the first & last day of travel, \$5.00 for incidentals, and \$59 per day for meals & incidentals. A motion was made by Rabe and seconded by Burbach to update to continue using the state guidelines for meal reimbursements and approve the FY 2022 per diem rates. Roll call vote: Rabe, Burbach, Sievers - aye; motion carried.

A utility line application submitted by PigCents Inc. for Biermann Electric, LLC to run a power line to a new pig barn at 863 Rd and 569 Ave, Section 1, Twp 27N, Range 2E, received tentative approval subject to receipt of the application fee.

The following claims were approved on a 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: Burbach, Dean, PS \$1,895.83; Sievers, Terry, PS \$1,895.83; Rabe, Jim, PS \$1,895.83; Finn, Debra, PS \$2,794.13; Tietz, Joni, PS \$1,950.00; Blake, Cally, PS \$1,687.50; Quinn, Tarrin, PS \$1,500.00; Paustian, Tammy, PS \$2,981.63; Lindsay, Lisa, PS \$1,670.25; Gemelke, Paula, PS \$1,312.50; Swanson, Angie, PS \$1,668.75; Duffy, Dawn, PS \$2,794.13; Sutak, Carrie, PS \$1,904.25; Soden, Ashley, PS \$1,201.50; Hank, Amanda, PS \$1,012.50; Allemann-Dannelly, Debra, PS \$2,794.13; Pieper, Diane, PS \$1,904.25; Barnes, Ann, PS \$1,750.00; Gansebom, Laurie, PS \$1,904.25; Plager, Kylee, PS \$1,461.75; Brentlinger, Patrick, PS \$1,848.00; Dwinell, Jason, PS \$2,801.63; Bratcher, Clayton, PS \$2,072.22; Frank, Jesse, PS \$2,211.92; Claussen, Daniel, PS \$1,764.86; Hawthorne, Nick, PS \$1,653.10; Doescher, Jan, PS \$1,220.25; Miller, Amy, PS \$2,794.13; Knutson, Eric, PS \$2,235.30; Nelson, Dawn, PS \$1,257.75; Kemnitz, Nic, PS \$2,115.20; Casey, Mark, PS \$2,509.40; Wieland, Brad, PS \$1,587.90; Casey, Mark, RE \$179.99; Kemnitz, Nicholas, RE \$120.80; Albin, Mark D., OE \$406.07; Black Hills Energy, OE \$120.94; Bomgaars, SU, RP, CO \$328.06; Corelogic, OE \$1,032.40; Eakes Office Solutions, RP \$192.28; Ecolab Pest Elimination Service, OE \$61.42; First Concord Benefits Group, OE \$110.00; Hytrek Lawn Service, OE \$1,333.00; Jorgensen, Kate DBA Jorgensen Law Office, OE \$18,182.67; Madison County District Court, OE \$100.00; Miller Law, OE, ER \$4,022.11; MIPS Inc., CO \$1,851.08; Nebraska Health & Human Services, OE \$93.00; One Office Solution, SU \$55.51; Quadiant Leasing, ER \$1,049.70; Quality Printing & Office Supplies, SU \$285.49; Rotherham, Monica, RE \$82.88; Tacos & More, OE \$17.98; Targets Online, SU \$298.16; Wayne County Clerk of District Court, OE \$128.00; Farmers State Bank Acct# 244-220, PS \$14,832.17; Retirement Plans Division of Ameritas, PS \$7,263.16;

County Road Fund: Beiermann, Todd, PS \$1,968.00; Doring, Brent, PS \$1,968.00; Langenberg, Dustin, PS \$1,968.00; Huff, Kyle, PS \$1,968.00; Tanderup, Robert, PS \$1,968.00; Hefti, Travis, PS \$1,968.00; Hansen, Dallas, PS \$1,968.00; Hurlbert, Scott, PS \$1,968.00; Lange, Levi, PS \$1,968.00; Burbach, Ryan, PS \$1,968.00; Shultheis, Christopher, PS \$1,968.00; Carlson, Joel, PS \$1,968.00; Hefti, Eric, PS \$1,968.00; Davis, Rick, PS \$1,968.00; Jenkins, Todd, PS \$1,968.00; Marks, Randall, PS \$2,155.50; Rabe, Jerold, PS \$1,968.00; Black Hills Energy, OE \$39.44; Bomgaars, RP, SU

\$808.50; Martin Marietta Materials, MA \$2,480.98; Matteo Sand & Gravel Co., Inc., MA \$7,200.57; Midwest Service and Sales Co., OE, MA \$78,380.62; NMC Exchange LLC, RP \$20,572.76; Northeast Power, OE \$189.05; Farmers State Bank Acct# 244-220, PS \$7,030.20; Retirement Plans Division of Ameritas, PS \$3,763.80;

Lodging Tax: The Little Red Hen Theatre, OE \$51.71; Wayne Area Economic Development Inc., OE \$4,000.00;
The meeting was adjourned

Debra Finn, Wayne County Clerk

