

Wayne, Nebraska  
June 17, 2025

The Wayne County Board of Equalization meeting was called to order by Chairman Terry Sievers at 9:00 a.m. on Tuesday, June 17, 2025, in the Wayne County Courtroom. Chairman Sievers, Members Dean Burbach and James Rabe, Clerk Joni Tietz and Sheriff Jason Dwinell were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on June 5, 2025. A copy of the Open Meetings Act was posted and accessible to the public.

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

Lisa Lindsay, County Treasurer, presented a Resolution to Issue Tax Sale Certificates. Motion made by Rabe and seconded by Burbach to approve Resolution No. 25-01BOE. Roll call vote: Rabe, Burbach, Sievers-aye. Motion carried.

RESOLUTION NO. 25-01BOE: 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 for 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 effects 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 pursuant to such decree. No fee shall be allowed the county attorney for such 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.

Dawn Duffy, Wayne County Assessor, presented an Over/Under Value Property Report. After notices were sent a correction was made due to property being overvalued. Motion made by Rabe, seconded by Burbach to accept the Over/Under Value Property Report. Roll call vote: Rabe, Burbach, Sievers-aye; motion carried.

The meeting was adjourned.

Joni Tietz, Wayne County Clerk

Wayne, Nebraska  
June 17, 2025

The Wayne County Board of Commissioners meeting was called to order by Chairman James Rabe at 9:05 a.m. on Tuesday, June 17, 2025, in the Wayne County Courtroom. Chairman James Rabe, Members Dean Burbach and Terry Sievers, Clerk Joni Tietz, County Attorney, Amy Miller and Sheriff Jason Dwinell were present. Notice of this meeting was published in the Wayne Herald, a legal newspaper, on June 5, 2025. A copy of the Open Meetings Act was posted and accessible to the public.

Chairman Rabe presented the following consent agenda items:

- a. Approve June 3, 2025 minutes as printed in the Commissioners Record
- b. Approve payroll; commissioners abstain from approving personal claims
- c. Review fee reports: Joni Tietz, County Clerk, May Fees \$18,551.25; Diane Pieper, Clerk of District Court, May Fees \$1,369.50
- d. Approve Special Designated Liquor License submitted by Wayne County Ag Society for the bull riding, concert, derby, and tractor pull on July 24<sup>th</sup> – 27<sup>th</sup> 4:00 p.m. until 12:00 a.m. at the Wayne County Fairgrounds.
- e. Cancel Warrant #25060014 for \$123.50 due to vendor misidentification
- f. Receive Draft Audit and sign representation letter to Lengemann & Associates
- g. Receive Correspondence from Travelers Insurance

Motion made by Sievers, seconded by Burbach to approve the consent agenda.

Roll call vote: Sievers, Burbach, Rabe-aye; motion carried.

Motion made by Sievers, seconded by Burbach to approve the regular agenda. Roll call vote: Sievers, Burbach, Rabe-ayes; motion carried.

Since Wayne Economic Development uses operating funds in the City of Wayne's budget contributed by Wayne County Luke Virgil, director, presents a quarterly report to the Board. He reported the presence Economic Development is trying to grow countywide. Virgil described several areas Wayne America focuses on including business growth, tourism, and housing.

Commissioner Sievers reported he began the process for obtaining a new Courthouse vehicle, replacing the 2010 Ford Escape with 88,000 miles. The new vehicle, which has been budgeted, will be a 2025 Ford Explorer purchased by state bid. The 2010 Escape will be listed with Big Iron in the future.

Commissioner Rabe informed the Board that he and Kyle Huff, Highway Superintendent, would be attending the next Village of Winside board meeting to continue discussing swapping of property related to the construction of a new shop building. Huff showed the board what Commissioner Rabe is proposing for placement of the new building.

Kyle Huff, Highway Superintendent, informed the Board he had received a Utility Line Permit application from Far Technologies to install fiber optic line across the county. According to Huff, the application did not meet the requirements of Wayne County conditions. Sievers made a motion to deny the application and have Huff further investigate and get more information, with Burbach seconding. Roll call vote: Sievers, Burbach, Rabe-aye. Motion carried.

Huff then presented the National Functional Classification maps based on the last census. Motion made by Sievers, seconded by Burbach, to accept the National Functional Classification maps as presented. Roll call vote: Sievers, Burbach, Rabe-aye; Motion carried.

Commissioner Burbach gave an update on the progress of the water line being installed for new water meters. They will be starting Wednesday, June 18 and continue on the 19<sup>th</sup> when the Courthouse is closed.

Dawn Duffy, County Assessor, and Nic Kemnitz, Emergency Manager, reported on the new contract with Eagleview for aerial imaging. There have been additions to the program including a change finder tool to outline buildings etc. The contract locks the price in for six years at \$70,000 annually. Duffy will contact the City of Wayne to discuss a contribution since this is used by the dispatch center and other entities within the City. Motion made by Sievers, seconded by Burbach to enter into the six-year contract with Eagleview. Roll call vote: Sievers, Burbach, Rabe-aye; motion carried.

Clerk Tietz reported that the previous Clerk applied for a Cybersecurity Grant in January, 2024, which was approved by the U.S. Dept. of Homeland Security for \$23,929.00 pending acceptance by the Board of Commissioners. Said grant will build upon existing cybersecurity services through Applied Connective. Motion made by Sievers, seconded by Burbach, to accept the grant. Roll call vote: Sievers, Burbach, Rabe-aye; Motion carried.

Sievers made a motion with Burbach seconding to go into Executive Session regarding litigation at 10:23. Roll call vote: Sievers, Burbach, Rabe-aye; motion carried.

Motion made by Burbach, seconded by Sievers, to come out of Executive Session at 10:45. Roll call vote: Burbach, Sievers, Rabe-aye; motion carried.

Motion made by Sievers, seconded by Burbach, to direct County Attorney, Amy Miller, to proceed with the decision made in executive session. Roll call vote: Sievers, Burbach, Rabe-aye; motion carried.

On motion made by Sievers, seconded by Burbach, no action will be taken on Resolution No. 25-02 (transfer from Misc. Function to Veteran's Service Office function) due to balancing final numbers.

Motion made by Sievers, seconded by Burbach, that Resolution No. 25-03 be approved transferring \$612.00 From Miscellaneous Function to Institutions. Roll call vote: Sievers, Burbach, Rabe-aye; motion carried.

**Resolution No. 25-03: WHEREAS**, the budget which had been allocated to the Institutions function of the County General Fund for the 2024-25 fiscal year is depleted due to a budgeting shortage due to extreme utilization, and

**NOW, THEREFORE, BE IT RESOLVED** by the Wayne County Board of Commissioners that the sum of \$612.00 be transferred from the Miscellaneous function of General Fund to the Institutions function of General Fund.

At this time Lisa Lindsay appeared before the Board to explain that LB647, passed this year by the Legislature, will be changing the way counties approach their budget. She, along with Clerk Tietz, advised the Board that to understand the changes more fully Mike Pommer, our budget preparer, be requested to speak to the Board before adopting Resolutions No. 25-04 and 25-05. Clerk Tietz will get in touch with Pommer. Motion made by Sievers, seconded by Burbach, to recess the June 17, 2025, meeting until June 24, at 9:00 a.m. in the upstairs backroom. Roll call vote: Sievers, Burbach, Rabe-aye. Motion carried.

Chairman James Rabe reconvened the meeting on June 24, 2025, at 9:00 in the upstairs backroom. Present were Chairman Rabe, Board Members, Dean Burbach and Terry Sievers, Clerk Joni Tietz, Treasurer, Lisa Lindsay, and Mike Pommer. Mike Pommer explained to the Board how the budget making process will be changing for 2025-26 due to new Legislation.

Motion made by Sievers, seconded by Burbach, to take no action on Resolution 25-04 transferring unused funds from County Road/Bridge to Snow Removal & Equipment Fund. Roll call vote: Sievers, Burbach, Rabe-aye. Motion carried.

Motion made by Sievers, seconded by Burbach, to approve Resolution No. 25-05 transferring \$1,500,000 from County General Fund to County Road Fund. Roll call vote: Sievers, Burbach, Rabe-aye. Motion carried.

**RESOLUTION NO. 25-05: WHEREAS**, the 2024-2025 Wayne County Budget included a transfer from the County General Fund to the County Road Fund to reduce the property tax request and

**WHEREAS**, there are funds available in the General Fund for the 2024-2025 fiscal year,

**NOW, THEREFORE, BE IT RESOLVED** by the Wayne County Board of Commissioners that the sum of \$1,500,000.00 be transferred from the County General Fund to the County Road Fund.

On Motion made by Sievers, seconded by Burbach, the following claims were approved. Roll call vote: Sievers, Burbach, Rabe-aye. Motion carried.

**General Fund:** Payroll & Reimbursements: \$71,811.23; Airdata UAV, Inc., OE \$240.00; Allo Communications, OE \$3,821.25; Antelope County Sheriff, OE \$8,370.00; Appera, OE \$667.64; AT &T Mobility, SU,OE \$171.60; Baird Holm, OE \$812.50; Card Services, SU \$340.00; Card Services, SU \$220.11; Card Services, SU,MA \$612.48; Comfort Inn, OE \$404.85; DAS State Accounting, OE,ER \$206.00; Davis Ford, RP,MA,CO \$41,763.34; Eakes Office Solutions, SU \$831.40; Ekberg, Eric, OE \$38.15; Fast Pik, MA,OE,RP \$881.52; Fastwyre Broadband, OE \$147.42; Floor Maintenance, SU \$196.35; Gilliland, Lauren, OE \$13.95; GovConnection Inc., CO \$3,479.25; Government Forms & Supplies, SU \$1,044.44; Hasemann Funeral Home, OE \$325.00; Hilltop Community Pharmacy, OE \$50.32; Heartland Fire Protection Company, RP \$187.00; Hochstein, Barb, OE \$7.00; Hometown Leasing, ER \$118.41; Jorgensen Law, OE \$10,830.10; Kone, RP \$1,670.22; Lurz, Tim, OE \$33.60; Main Street Garage LLC, RP,MA \$275.48; MIPS Inc., OE \$3,518.27; Motorola Solutions Inc., CO \$18,187.50; NACO, OE \$2,455.56; Nebraska County Attorneys Assoc., OE \$550.00; Northeast Nebraska Juvenile Services Inc., OE \$2,424.25; Northeast Nebraska Telephone Co., OE \$77.60; One Office Solution, SU \$381.99; Pieper & Story, OE \$437.00; Platte County Detention Facility, OE \$200.00; Stratton, Delay, Doele, et al, OE \$3,709.30; Sullivan, Trevor, OE \$33.75; Svoboda, Brent OE \$68.95; The Station, MA \$42.37; Thurston County Sheriff, OE \$60.00; U.S. Cellular, OE \$474.24; UHS Premium Billing, OE \$89,955.20; Verizon Wireless, OE \$40.01; Visa, SU \$1,066.42; Visa, OE,SU,MA,CO \$1,626.79; Visa, OE,SU \$564.13; Warnemunde Insurance, OE \$307,236.00; Waste Connections of Nebraska, OE \$188.50; Wayne County Court, OE \$51.00; Wayne County Treasurer, OE \$604.02; Wayne Fire Hall, ER \$50.00; Wayne Herald, OE \$358.00; Wayne, City of, OE \$9,269.00; White Dog Lawn Service, OE \$800.00; Winside American Legion, ER \$25.00; Woehler Trailer Court LLC, ER \$700.00; Stratton, Delay, Doele, et al., OE \$123.50; Pictometry International Corp., CO \$68,911.05; Nebraska Bank Acct #244-220, PS \$16,064.56; Aflac, PS \$688.40; Delta Dental of Nebraska, PS \$470.58; First Concord Benefits Group, PS \$2,036.62; Legal Shield, PS \$61.85; Nebraska Department of Revenue, PS \$4,741.42; Retirement Plans Division of Ameritas, PS \$8,275.29; Vision Service Plan, PS \$255.61; Washington National Ins. Co., PS \$55.10; Wayne County Treasurer, PS \$1,449.91;

**County Road Fund:** Payroll & Reimbursements: \$40,665.60; Ace Hardware & Home, SU \$36.42; Appera, OE \$63.99; B's Enterprises, Inc., MA \$22,640.00; Backus Sand & Gravel, MA \$65,172.73; Bauer Built, RP \$13,332.16; Card Services, CO \$3,548.35; Carhart Lumber Company, SU \$213.24; Carroll, Village of, OE \$108.00; Cornhusker International Trucks, RP \$1,186.10; Evans Repair, RP \$208.00; Faith Regional Health Services, OE \$100.00; Farmers Cooperative, MA,SU,RP \$33,733.08; Fast Pik, RP \$63.95; Filtercare of Nebraska, RP \$82.55; Fredrickson Oil Company, MA \$20,117.66; Grossenburg Implement, RP,SU \$60.75; Hansen Brothers Parts & Service, RP \$135.00; John's Welding & Tool Inc., SU \$316.46; Ken's Trailer Sales & Repair, RP \$42.80; Martin Marietta Materials, MA \$12,186.76; Matteo Sand & Gravel Co. Inc., MA \$8,315.16; Midwest Service & Sales Co., MA \$193.00; NMC Exchange, MA,RP \$8,893.97; Prairie Fabrication LLC, RP \$3,000.00; Scott's Automotive, RP \$1,070.27; Stalp Gravel Company, MA \$25,493.44; Vakoc Builder's Resource, SU \$402.52; Wayne Auto Parts, RP,SU,MA \$522.78; Wayne, City of, OE \$440.21; Winside, Village of, OE \$136.20; Nebraska Bank Acct #244-220, PS \$8,626.26; Delta Dental of Nebraska, PS \$351.68; First Concord Benefits Group, PS \$947.66; Nebraska Department of Revenue, PS \$2,491.66; Retirement Plans Division of Ameritas, PS \$4,574.88; Vision Service Plan, PS \$38.62; Wayne County Treasurer, PS \$1,193.97;

**COVID-19 Fund:** Hansen, Sandra, OE \$525.00; Wayne County Treasurer, OE \$1,802.39;

Meeting Adjourned.

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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 subject included in the attached proceedings were contained in the agenda for the meeting of June 17, 2025, 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 24th day of June, 2025.

Joni Tietz, Wayne County Clerk