

Abbreviations for this legal: **PS** - Personal Services, **OE** - Operating Expenses, **SU** - Supplies, **MA** - Materials, **ER** - Equipment Rental, **CO** - Capital Outlays, **RP** - Repairs, **RE** - Reimbursement.

Wayne, Nebraska
July 21, 2009

The Wayne County Board of Commissioners met in regular session at 9:00 a.m. on Tuesday, July 21, 2009 in the upstairs conference room of the Courthouse.

Roll call was answered by Chairman Rabe, Members Wurdeman and Burbach, and Clerk Finn.

Advance notice of this meeting was published in the Wayne Herald, a legal newspaper, on July 9, 2009.

A current copy of the Open Meetings Act was posted in the meeting room and accessible to the public.

The agenda was approved.

The minutes of the July 7, 2009, meeting were approved as printed in the Commissioner's Record.

Wayne City Administrator Lowell Johnson presented the Kardell Industrial Park #2 plat, and the 2nd Replat of Tompkins Industrial Tract #1. These replats move a road to better align with existing streets and correct a surveyor's error. Motion by Wurdeman, second by Burbach to approve the plats as presented. Roll call vote: Wurdeman-aye, Burbach-aye, Rabe-aye; motion carried.

Steve Muir of First National Agency presented the county's health insurance renewal information. Muir had negotiated the increase of 14.5% down to 9%. Other policy options were reviewed. Motion by Burbach, second by Wurdeman to accept the renewal of the current policy with United HealthCare of the Midlands at the 9% increase. Roll call vote: Burbach-aye, Wurdeman-aye, Rabe-aye; motion carried.

Sheriff LeRoy Janssen reminded the board of an emergency management exercise on August 6th. Janssen reported several applications for the emergency manager position have been issued. The fair board requested the emergency management trailer be located at the fairgrounds during the fair. The board approved taking the trailer to fair and keeping it manned.

A special liquor permit submitted by the Wayne County Jaycees for the consumption of beer at the Wayne County Fairgrounds during a mud volleyball tournament on August 9th was approved on motion by Wurdeman, second by Burbach. Roll call vote: Wurdeman-aye, Burbach-aye, Rabe-aye; motion carried.

General Fund check 09070021 was cancelled on motion by Wurdeman, second by Burbach. Roll call vote: Wurdeman-aye, Burbach-aye, Rabe-aye; motion carried.

The solicitation of informal bids for material to repair Bridge #C00901135, 4 miles west and 2.3 miles north of Carroll, on the line between Sections 13 and 14, T. 27 N., R. 1 E. of the 6th P.M. on 563rd Avenue, Mile 861 was approved on motion by Burbach, second by Wurdeman. Roll call vote: Burbach-aye, Wurdeman-aye, Rabe-aye; motion carried.

The solicitation of sealed bids for culverts for C-90 (543), 1 mile west and 5.8 miles south of Wayne, on the line between Sections 11 and 12, T. 25 N., R. 3 E. of the 6th P.M., on 575th Avenue, Mile 850 was approved on motion by Wurdeman, second by Burbach. Roll call vote: Wurdeman-aye, Burbach-aye, Rabe-aye; motion carried.

Fee Reports: LeRoy W. Janssen, County Sheriff, \$1,306.78 (Apr Fees), \$1,027.92 (May Fees), \$1,309.98 (Jun Fees); Debra Finn, County Clerk, \$9,932.50 (Jun Fees).

Claims:

GENERAL FUND		Salaries \$82,724.41;
All Native Office	SU	4.96
All Native Office	SU	163.78
Alltel	OE	272.70
Alltel	OE	70.79
Arnie's Ford Mercury	CO	22,701.00

Black Hills Energy	OE	39.22
Bomgaars	SU,RP	18.97
Carlson, Elizabeth J.	RE	173.83
Copy Write/Keepsake	SU,OE	69.79
Cornhusker.net	OE	19.56
DELL	SU	208.78
Des Moines Stamp Mfg Co.	SU	36.00
Eakes Office Plus	CO	490.00
Farmers Co-operative, Pilger	MA	211.96
Floor Maintenance	SU	39.65
Fredrickson Oil Company	MA	349.00
Gansebom, Laurie A.	RE	82.50
Greunke, Pamela S.	RE	131.60
Health & Human Services	OE	300.00
Holiday Inn Downtown	OE	210.00
Kemnitz, Nicholas	RE	90.38
Kleensang, Randall	RE	25.30
Madison County Sheriff	OE	1,450.00
Microfilm Imaging Systems	ER	155.00
Northeast Nebr Area Agency on Aging	OE	3,424.00
Ohnesorg, Wayne	RE	83.60
Pamida, Inc.	SU	19.98
Pieper, Wiebelhaus & Dahl	OE	1,846.77
Qwest	OE	1,213.66
Region IV Behavioral Health System	OE	4,404.25
Ron's Radio, Ron Wriedt	RP	106.00
Schuttler, Marlin	RE	24.76
Sparkling Klean Service Inc.	OE,SU	1,807.39
Tacos & More	OE	12.58
Thurston County Sheriff	OE	1,500.00
Toshiba Financial Services	ER	205.62
TRANE	RP	3,338.00
Waste Connections of Nebraska	OE	161.13
Wayne Auto Parts	RP	9.75
Wayne County Clerk	OE	35.36
Wayne County Clerk of Dist Court	OE	59.00
Wayne County Sheriff	OE	27.86
Woslager, Richard R	RE	13.75
Zach Oil Co.	OE,MA	325.57

COUNTY ROAD FUND
Salaries \$18,597.60;

Alltel	OE	141.59
Appeara	OE	40.00
Backus Sand & Gravel	MA	9,209.81
Bauer Built	RP	168.93
Bomgaars	SU	249.34
Caterpillar Financial Services	RP	4,425.61
DMC Repair	SU	46.56

Elkhorn Valley Sand & Gravel	MA	1,215.27
Fastenal	SU	7.89
Gary Backhaus Gravel	MA	690.30
Kimball Midwest	SU	56.48
Martin Marietta Materials	MA	329.92
NMC Exchange LLC	RP	636.13
Norfolk Truck Center	RP	1,437.86
Northeast Nebraska Public Power Dist	RP	424.66
Northeast Nebraska Telephone Co.	OE	62.83
Qwest	OE	32.54
Wayne Co Agricultural Society	OE	1,000.00
Winside Vol Firefighters Assoc	OE	100.00
WSC Rugby	OE	1,000.00
Carroll Station Inc., The	MA	2,720.75

Meeting was adjourned.

Debra Finn, Wayne County Clerk

Wayne, Nebraska
July 21, 2009

The Wayne County Board of Equalization convened at 11:30 a.m. on Tuesday, July 21, 2009. Those in attendance included Chairman Wurdeman, Members Rabe and Burbach, and Clerk Finn.

Advance notice of this meeting was published in the Wayne Herald, a legal newspaper, on July 9, 2009.

A current copy of the Open Meetings Act was posted in the meeting room and accessible to the public.

The minutes of the July 7, 2009, meeting were approved as printed in the Commissioner's Record.

The agenda was approved.

Motion by Burbach, second by Rabe to approve a motor vehicle exemption renewal for Grace Lutheran Church . Roll call vote: Burbach-aye, Rabe-aye, Wurdeman-aye; motion carried.

The valuation protest hearings started with Assessor Reeg submitting the following in to evidence: the NE Assessor's Reference Manual, NE Agricultural Land Valuation Manual, 2008 & 2009 Reports and Opinions of Property Tax Administrator for Wayne County, Wayne County Assessment Procedures for 2009, IAAO Book of Mass Appraisal of Real Property, the IAAO Property Assessment Valuation – Second Edition, County Board of Equalization manual, two sales books located in the Assessor's office, Wayne County's sales that were used to determine the 2009 values, a copy of the certification filed with the County Clerk certifying the completion of the assessment roll, and property valuation cards for each of the protested properties, the Residential Data Collection Book by Rick Stuart, Residential Quality, Condition & Effective Age Seminar Book by Rick Stuart CAE, IAAO Course 2, Income Approach to Value, Houses, 3rd Edition by Henry S. Harrison, Notes from the 2009 CBEQ Workshop, the map Ag Sales and the Hoskins Sales Book.

Verbal testimony was received on the following protests:

- 09-05 Lot 13 and S ½ Lot 14, Block 7, Original Town of Hoskins – The protestor does not feel there are any comparables to this property, the structure still looks like a church.
- 09-06 W 85' of S 40' of Lot 5, and W 85' of Lot 6, Block 2, John Lakes Addition, Wayne – The protestor stated the valuation should be set by the purchase price.
- 09-07 Pt N ½ SW ¼ (Tax Lot 12) 27-27-2 – The protestor presented information on comparable residences, felt the swimming pool and gazebo were over-valued, felt the location should be a factored in to the valuation.

- 09-08 Lots 3 & 4, Block 3, Cecil Wriedt's Second Addition, Wayne – The protestor felt valuation was too high compared to recent investment property sales in the area.
- 09-09 SE ¼ of 10-25-1 – The protestor felt the house & outbuildings were overvalued, only 77.5 tillable acres in farm ground, much of pasture is swampy and unuseable.

The following protests were reviewed:

- 09-01 N ½ of 6-27-1 – Protest stated only 152 acres are cropland.
- 09-02 PT NW ¼ of 34-25-1; SW ¼ of 34-25-1 – Protest stated there have been no improvements to the property, the property is currently for sale and has not sold.
- 09-03 Pt SW ¼ (Tax Lot 11) 32-25-1 – Protest stated 60 acres of land is pasture, the building value was increased last year.
- 09-04 Pt SW ¼ NW ¼ (Tax Lot 17) 27-25-1 – Protest stated property tax increase was too much.

Motion by Rabe, second by Burbach to recess until 10:30 a.m. on Wednesday, July 22. Roll call vote: Rabe-aye, Burbach-aye, Wurdeman-aye; motion carried.

The meeting reconvened on Wednesday, July 22nd at 10:30 a.m. Those in attendance included Chairman Wurdeman, Members Rabe and Burbach, Assessor Reeg and Clerk Finn.

Visual inspections were made on the following protests:

- 09-07 Pt N ½ SW ¼ (Tax Lot 12) 27-27-2
- 09-09 SE ¼ of 10-25-1
- 09-05 Lot 13 and S ½ Lot 14, Block 7, Original Town of Hoskins
- 09-03 Pt SW ¼ (Tax Lot 11) 32-25-1

Motion by Rabe, second by Burbach to recess until 3:00 p.m. on Thursday, July 23. Roll call vote: Rabe-aye, Burbach-aye, Wurdeman-aye; motion carried.

The meeting reconvened on Thursday, July 23rd at 3:00 p.m. Those in attendance included Chairman Wurdeman, Members Rabe and Burbach, Assessor Reeg and Clerk Finn.

The valuation protests, testimony received, and visual property inspections were discussed; Assessor Reeg made the following recommendations:

- 09-01 N ½ of 6-27-1 – No change.
- 09-02 PT NW ¼ of 34-25-1; SW ¼ of 34-25-1 – No change.
- 09-03 Pt SW ¼ (Tax Lot 11) 32-25-1 – Change the out buildings from \$30,125 to \$20,310.
- 09-04 Pt SW ¼ NW ¼ (Tax Lot 17) 27-25-1 – No change.
- 09-05 Lot 13 and S ½ Lot 14, Block 7, Original Town of Hoskins – No change after review.
- 09-06 W 85' of S 40' of Lot 5, and W 85' of Lot 6, Block 2, John Lakes Addition, Wayne – Lower to the sale price of \$63,500.
- 09-07 Pt N ½ SW ¼ (Tax Lot 12) 27-27-2 – Lower swimming pool to \$5,000 and gazebo to \$2500. Add six plumbing fixtures which we had not previously valued. No change to the land value. Improvement value changed from \$302,350 to \$297,005.
- 09-08 Lots 3 & 4, Block 3, Cecil Wriedt's Second Addition, Wayne – Give parcel a 5% vacancy deduction.
- 09-09 SE ¼ of 10-25-1 – After a review by the Board, make an adjustment to the out buildings and the house. Value was \$112,820 and for 2009 will be \$64,755. No change to the land.

Motion by Rabe, second by Burbach to accept the Assessor's recommendations and set the valuations accordingly. Roll call vote: Rabe-aye, Burbach-aye, Wurdeman-aye; motion carried.
Meeting was adjourned.

Debra Finn, Wayne County Clerk

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, 2009, 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 July, 2009.

Debra Finn, Wayne County Clerk