

The Wayne County Board of Equalization convened at 9:00 a.m. on Tuesday, July 19, 2011. Those in attendance included Chairman Wurdeman, Members Rabe and Burbach, Assessor Reeg and Clerk Finn.

Advance notice of this meeting was published in the Wayne Herald, a legal newspaper, on June 16, 2011.

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

The minutes of the July 5, 2011, meeting were approved as printed in the Commissioner's Record.

The agenda was approved.

Assessor Reeg submitted the following exhibits for the 2011 Wayne County Protest Hearings: the NE Assessor's Reference Manual; NE Agricultural Land Valuation Manual; 2010 & 2011 Reports and Opinions of Property Tax Administrator for Wayne County; IAAO Book of Mass Appraisal of Real Property; the IAAO Property Assessment Valuation book – 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 2011 values; a copy of the certification filed with the County Clerk certifying the completion of the assessment roll; the 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; House Construction, Design & System, IAAO #937; and M&S Residential Square Foot Method, IAAO #960.

Verbal testimony was received on the following protests:

11-10 Lot 1 Administrative Plat of Casey's Replat of Spangler's Subdivision to Wayne (900 E 7th) – Protestor asked why Lot 1 increased \$92,000 in one year when there were no improvements to the lot or to the building.

11-14 Part of Lot 1, Block 3, Original Hoskins – Protestor stated the ground is pie shaped with only alley access. The property is not valuable to anyone without the adjoining property.

11-15 Lots 13 & 14, Block 3, Original Hoskins – Protestor stated the property is zoned commercial business and there have been no commercial sales in the last ten years to use for comparisons. The protestor has attempted to sell or lease with no success.

11-16 Lots 15 & 16, Block 3, Original Hoskins – Protestor stated the property is zoned commercial business and there have been no commercial sales in the last ten years to use for comparisons. Protestor is only protesting the value of the land, not the building.

11-17 All Lots in Block 5, First Addition to Hoskins – Protestor stated the property is not zoned residential. It is next to Industrial property and has a large creek running through it.

11-18 Lots 1, 2, 3 & 4, Block 6, First Addition to Hoskins – Protestor stated the property is zoned Industrial and there have been no sales in the last ten years to use for comparisons. The scale on the property is only 15' in length which is too short for today's commercial trucks.

11-19 Lots 5 & 6, Block 6, First Addition to Hoskins – Protestor stated the ground is a small parcel used only as a driveway to adjoining property.

11-20 Lots 10, 11 & 12, & 50' strip of rail road right-of-way adjoining Lot 10, Block 6, First Addition to Hoskins – Protestor stated the property is zoned Industrial with no sales in the last ten years to use for comparisons. Also noted that all residential property recently sold had to lower the asking price to sell.

11-21 Pt S ½ NW ¼ (Tax Lot 22, 23, 29, 30 & 121) 27-25-1 – Protestor submitted an appraisal report and noted commercial property has decreased in value since the appraisal was done. Protestor requested a physical inspection.

The following protests were reviewed:

11-01 N ½ SE ¼ 31-26-3 – The written protest stated there has been no change in the property; the value should remain the same as in 2010.

11-02 Part NE ¼ 31-26-3 – The written protest stated there has been no change in the property; the value should remain the same as in 2010.

- 11-03** Part SW ¼ 11-26-1 – The written protest stated there has been no change in the property; the value should remain the same as in 2010.
- 11-04** W ½ 20-26-3 – The written protest stated there has been no change in the property; the value should remain the same as in 2010.
- 11-05** Lot 7 & S 35' of Lot 8, Block 15, Original Town of Hoskins (412 S Main Street) – The written protest stated nothing has changed from last time. The housing valuation has gone down approximately 25% nationwide and he doesn't see why his valuation should go up.
- 11-06** S 75' of Lot 1, Block 4, Britton & Bressler's Addition to Wayne (914 Douglas) – The written protest stated property values have decreased or remained stagnant in the last year; the valuation exceeds the appraised value of the property.
- 11-07** Lot 4 & W 40' Lot 5, Kollath & Langenberg's Addition to Hoskins (301 Langenberg Circle) – The written protest did not give any reasons for requesting a valuation change.
- 11-08** All of Lots 1 – 10 and the N 40' of Lot 11, Block 2, Bruse's Addition to Hoskins – The written protest stated the improved land is largely overgrown with trees and there is no access to the property; also dirt and dust from Spring Branch Road.
- 11-09** Lot 12 and S 10' of Lot 11, Block 2, Bruse's Addition to Hoskins (102 W Spring Branch Road) – The written protest stated depressed housing market; the residence and property is covered with dust and dirt and the air is filled with dust generated from the volume of traffic and speed traveled by vehicles traveling on Spring Branch Road.
- 11-11** Lots 4 & Part of Lot 5, Blk 8, John Lake's Addition to Wayne (711 Windom) – The written protest stated the property was purchased on 6/10/10 for \$53,540. At that time, the property was valued at \$63,935 and now has been increased to \$71,815; that is 35% more than what was paid for the house a year ago.
- 11-12** Lot 22 McPherran's Addition to Wayne (415 E 10th St) – The written protest stated the property was purchased less than six months ago for \$86,000 and the assessed value is \$94,640.
- 11-13** Lots 4, 5 & 6, Block 21, College Hill First Addition to Wayne (1031 Douglas) – The written protest stated the property valuation increased from \$64,990 to \$77,365 in one year and no improvements were made; that is a 20% increase in one year.

The meeting was recessed until Wednesday, July 20 at 9:00 a.m.

The meeting reconvened.

Drive-by inspections were conducted on protests 11-05, 11-08, 11-09 11-10 & 11-19. Physical inspections were conducted on protests 11-14, 11-15, 11-16, 11-17, 11-18, 11-20 & 11-21.

Upon discussion of the valuation protests, testimony received, drive-by and physical property inspections, Assessor Reeg made the following recommendations:

- 11-01 No change - Based on the land sales in Wayne County.
- 11-02 No change - Based on the land sales in Wayne County.
- 11-03 No change - Based on the land sales in Wayne County.
- 11-04 No change - Based on the land sales in Wayne County.
- 11-05 No change – Entrance to the property was denied by the owner.
- 11-06 No change – On 6/27/11 the owner stated the property sold for \$180,000 which is more than the assessed value.
- 11-07 Set value at \$84,500 for the tax year 2011 only – Based on the 1/9/11 sale price.
- 11-08 No change – Based on the sale of similar property in Hoskins. In addition, the valuation requested by the protestor was not listed on the protest.
- 11-09 No change – Based on the sale of similar property in Hoskins. In addition, the valuation requested by the protestor was not listed on the protest.
- 11-10 No change – With the exception of Lot 3 in the Administrative Plat of Casey's Replat of Spangler's Subdivision, the \$2 per square foot value is the same value that was placed on all other properties in the area for the 2010 tax year.
- 11-11 No change – The property will be reviewed for 2012 when owner is available.

- 11-12 Set value at taxpayer's request of \$90,220 – The property will be reviewed for 2012 when owner is available.
- 11-13 No change – The property will be reviewed for 2012 when owner is available.
- 11-14 Set value of the land at \$465 – Removed \$1,000 parcel increase because lot has no access to roads. Total value \$1,145
- 11-15 No change – The property already has an additional 25% reduction.
- 11-16 No change – Based on sales in Hoskins, and the Main Street location.
- 11-17 Set value of the lot at \$4,780 – Removed \$1,000 parcel increase.
- 11-18 Set lot value at \$2,140 and building value at \$15,300, Total value \$17,440 – Removed \$1,000 parcel increase, applied a functional obsolescence to the scale.
- 11-19 Set lot value at \$870 – Removed \$1,000 parcel increase because of irregular shape of lot.
- 11-20 No change – Outside review of property only.
- 11-21 Set building value at \$239,575, total value at \$241,465 – Determined to be closer to market value.

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

Wayne, Nebraska
July 19, 2011

The Wayne County Board of Commissioners met in regular session at 9:15 a.m. on Tuesday, July 19, 2011 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 7, 2011.

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 5, 2011, meeting were approved as printed in the Commissioner's Record.

The county will not be applying for an EMPG grant as the Emergency Manager position in Wayne County is, and will continue to be part-time.

Randy Pick asked what the policy is when the Sheriff and a Deputy do not conduct business the way it should be done. Pick also felt the Pierce jail treats first-time prisoners like criminals rather than someone whom is accused but not yet proven guilty.

Deb Scholten of Northeast Nebraska Public Health Department presented an overview of the projects they have been involved in during the past year. A resolution approving the adoption of rules and regulations to prevent the spread of communicable disease was presented for the board's consideration. The county attorney will be asked to review the resolution.

As a representative of the Wayne County Library Association, Lauren Lofgren thanked the board for their financial support. The Winside library is using the funds for children's books and programs, the Carroll library is using the funds for large-print books, the Wayne library is using the funds for purchasing materials in electronic format, access to online databases and programs, and to purchase DVD's. A preliminary budget request for 2011/12 was submitted.

Dave Jaeger and Kevin Davis presented the Wayne County Agricultural Society preliminary budget request for 2011/12. Projects considered for next year include more pavement and a roof for the grandstand.

Bids for a used, 2004 or newer articulated motor grader with trade-in were reviewed. As per the advice of the county attorney, motion by Wurdeman, second by Burbach to reject the bid submitted by Titan because it did not meet bid specifications, and to accept the bid submitted by NMC for a 2004 Caterpillar 140H motor grader for a net price of \$113,662. Roll call vote: Wurdeman-aye, Burbach-aye, Rabe-aye; motion carried.

The Federal Funds Purchase Program is being established to provide a way for the Nebraska Department of Roads to purchase federal aid transportation funds used by Local Public Agencies at a discounted

rate in exchange for cash. A resolution for participation in the program was reviewed; no action was taken.

A proposal for completion of routine inspections of 80 structures, imputing the data into the PONTIS program, and submitting all pictures and data to the NDOR at a rate of \$122.00 per bridge was accepted on motion by Burbach, second by Wurdeman. Roll call vote: Burbach-aye, Wurdeman-nay, Rabe-aye; motion carried.

ROW Application No. 11-07-19.1 submitted by Jason Heithold to trench electric line across county road right of way about ¼ mile west of Highway 15 on 853rd Rd was approved on motion by Wurdeman, second by Burbach. Roll call vote: Wurdeman-aye, Burbach-aye, Rabe-aye; motion carried.

Motion by Burbach, second by Wurdeman to accept an 8% rate increase effective September 1, 2011 for the renewal of the county health insurance policy with United Healthcare. Roll call vote: Burbach-aye, Wurdeman-aye, Rabe-aye; motion carried.

The 2011/12 budget request submitted by Nebraska Probation District Seven was reviewed.

Motion by Wurdeman, second by Burbach to approve the substitution of Cusip #38374D2M0 for Cusip #313370YY8 as submitted by First National Bank of Wayne. Roll call vote: Wurdeman-aye, Burbach-aye, Rabe-aye; motion carried.

The meeting was recessed until Wednesday, July 20 at 9:05 a.m.

The meeting was reconvened.

The board met with Jack and Beverly Beeson to view mile 857 of 579th Ave. After a physical inspection Beeson agreed to move the fence back to the ROW line. Wurdeman will grade the rest of the road, and with the availability of additional dirt the ditches along the entire mile will be sloped or re-sloped to a minimum of 3-1, and possibly a 4-1 grade. Sod will be removed from the ditches before the project begins and then re-laid to reduce erosion. A new, longer culvert will be placed in the yard's driveway at the north end of the mile.

Fee Reports: Debra Finn, County Clerk, \$5,067.75 (June Fees); Karen McDonald, County Treasurer, \$28.00 (2nd Qtr Fees).

Claims:

<u>GENERAL FUND</u>	<u>Salaries \$87,422.13;</u>	
American Broadband CLEC	OE	78.52
Appearra	OE	377.18
Arnie's Ford Mercury	MA,RP	352.58
AS Central Services	ER	60.00
Avera medical Group Pierce	OE	114.00
Black Hills Energy	OE	42.20
Bomgaars	CO,SU	10.48
Cardmember Service	OE,SU	1,308.56
Carroll Station Inc., The	MA	1,027.39
Claussen & Sons Irrigation Inc	OE	110.00
ConocoPhilips	MA	61.21
Copy Write/Keepsake	SU	43.40
Eakes Office Plus	SU	62.23
Elite Office Products	ER	97.55
Farmers Co-operative, Pilger	MA	569.40
Fredrickson Oil Company	MA	479.00
Gamble, Keith	PS	20.00
Gansebom, Laurie A.	RE	80.58
Gary J Pavel, CPA	OE	825.00
Health & Human Services	OE	180.00

Heikes, Alan	RP	29.15
Keenan Law PC LLO	OE	469.50
Kleensang, Randy	RE	23.46
Legion Post #43	CO	342.72
Lynn Peavey Company	OE	39.90
Madison County Sheriff	OE	27.18
Microfilm Imaging Systems	ER	155.00
Nebraska Educational Tele Comm	ER	470.01
Nuss, Jean C	PS	20.00
Owens, Milton	PS	20.00
Pac-N-Save	CO	3.27
Pieper, Miller & Dahl	ER,OE	2,398.00
Pierce County Sheriff's Dept	OE	4,850.00
Providence Medical Center	OE	110.00
Qwest	OE	74.16
Rohlf, Virgil	PS	20.00
Schuttler, Marlin	RE	57.22
Sparkling Klean Service Inc	OE	1,365.00
Stahla Mobile Homes Inc.	OE	19.90
Tacos & More	OE	23.96
Thies, Eldon	PS	20.00
Thurston Co Sheriff	OE	2,400.00
Topp, Amy	OE	271.32
Toshiba Financial Services	ER	205.62
United Healthcare of the Midlands	PS	63,625.62
Verizon Wireless	OE	242.47
Verizon Wireless	OE	49.08
Voight Locksmith	OE	16.50
Waste Connections of Nebraska	OE	177.96
Wayne Auto Parts	RP,SU	102.73
Wayne County Clerk	OE	25.23
Wayne County Clerk of Dist Court	OE	64.00
Wayne County Sheriff	OE	149.13
Wayne Herald/Morning Shopper	OE	633.75
Woslager, Richard R	RE	12.75
Zach Heating & Cooling	RP	112.00
Zach Oil Co	OE,MA	626.96

COUNTY ROAD FUND

Salaries \$20,562.00;

Towel Service	OE	40.00
Backus Sand & Gravel	MA	11,846.18
Carroll Station Inc., The	SU	136.50
DMC Repair	RP	19.22
Elkhorn Valley Sand & Gravel	MA	4,664.43
Farmers Co-operative, Pilger	MA	714.67
Fredrickson Oil Company	MA	25,565.55

John's Welding & Tool	RP	22.80
NMC Exchange LLC	RP	7,440.30
S&S Willers Inc	MA	12,687.45
Stalp Gravel Company	MA	19,403.89
Vakoc Builder's Resource	SU	23.73
Verizon Wireless	OE	98.16
Weldon Parts Norfolk	RP	338.23
Wise-Mack, Inc.	RP	295.19
Zach Oil Co	RP	125.00

LODGING TAX FUND

Wayne Co Agricultural Society	OE	1,000.00
Carroll Q125	OE	500.00

Meeting was adjourned.