

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 15, 2014

The Wayne County Board of Commissioners met in regular session at 9:00 a.m. on Tuesday, July 15, 2014 in the upstairs meeting room of the Courthouse.

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

Advance notice of this meeting was published in the Wayne Herald, a legal newspaper, on July 10, 2014.

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 1, 2014, meeting were approved as printed in the Commissioner's Record.

Sheriff LeRoy Janssen's resignation will result in a vacancy in the office of county sheriff from August 1, 2014 - January 1, 2015. Jason Dwinell was nominated as sheriff during the Primary Election. The board asked Dwinell to complete Janssen's term-of-office and he agreed. Motion by Rabe, second by Larson to appoint Jason Dwinell as Wayne County Sheriff effective August 1, 2014 - January 1, 2015. Roll call vote: Rabe-aye, Larson-aye, Burbach-aye; motion carried.

Lauran Lofgren and Joanne Field thanked the board for the 2013 contribution to the county library association. The Carroll library used the funds to provide for additional service hours; Winside used the funds to purchase books for the children, their summer reading activities, and e-books. The Wayne library used the funds primarily for electronic resources, noting the popularity of books on CD & DVD, and access to ancestry.com. The commissioners were asked to consider increasing the contribution to the association in 2014 from \$10,000 to \$13,000, and to determine the distribution of any additional funds.

Road/Bridge Project Manager Mark Casey discussed current projects with the board and noted some minimum maintenance roads are in rough condition as a result of recent weather. Motion by Larson, second by Rabe to authorize Casey to sign Army Corp of Engineers Permit Verifications and the STP and HBP Buyout Fund Certification. Roll call vote: Larson-aye, Rabe-aye, Burbach-aye; motion carried.

Janssen presented bids for removal of all old and unclaimed property in the north side of the garage at 510 Pearl Street. Motion by Larson, second by Rabe to award the bid to "X". Roll call vote: Larson-aye, Rabe-aye, Burbach-aye; motion carried. While contacting bidders Janssen found that due to the scrap value of the property, some bids were for the county to pay the bidder, other bids had the bidder paying the county.

As a result of the clarification a motion was made by Larson, seconded by Rabe to rescind the previous motion awarding the bid. Roll call vote: Larson-aye, Rabe-aye, Burbach-aye; motion carried. Motion by Larson, second by Rabe to award the bid to Gubbels Salvage for their payment to the county of \$800 for possession and removal of unclaimed property in the north side of the garage. Roll call vote: Larson-aye, Rabe-aye, Burbach-aye; motion carried.

Rabe stated he will be soliciting bids for a gravel trailer.

A listing of the delinquent real estate taxes and delinquent special assessments was reviewed and will be placed on file.

Emergency Manager Nic Kemnitz gave a tornado recovery update.

Duane Schroeder expressed his concern that there is no way to communication with the public-at-large if there is a loss of power in an emergency situation, noting that internet goes down and cell towers are overwhelmed. Schroeder thought the best option to provide information throughout the county would be the local radio station. He felt it would be worthwhile for representatives of the city, county and radio station to meet and see if a mutually satisfactory decision could be reached.

Sheriff Janssen stated a meeting had been held with the radio station a few months ago. The radio station wanted a generator donated that they could just plug in to. The group had requested the radio station do an electrical study to determine their needs, but that information has not been provided.

The meeting was recessed at 11:52 a.m.

The meeting reconvened at 3:47 p.m. The purchase of ADA signage and approval of the health insurance policy renewal was carried forward to the August 5, 2014 meeting.

The meeting was adjourned.

Fee Reports: Debra K. Allemann-Dannelly, Clerk of District Court, \$992.69 (June Fees).

Claims:

GENERAL FUND		Salaries \$49,880.37;
Woslager, Richard R.	RE	14.13
Barnes, Ann M.	RE	309.68
Deck, Douglas	RE	10.00
Gansebom, Laurie A.	RE	53.98
Junck, Lynn	RE	14.69
Kleensang, Randy L.	RE	25.99
AMC Range	OE	100.00
American BroadBand CLEC	OE	87.03
Appeara	OE	324.65
Buffalo County Sheriff	OE	22.72
CardMember Service	OE,SU	84.00
CardMember Service	OE	6.48
CardMember Service	OE	170.38
CardMember Service	OE,SU	183.95
CardMember Service	OE	200.21
Carhart Lumber Company	SU	27.11
Carroll Station Inc., The	MA	1,132.14
Centec Cast Metal Products	SU	576.30
Elite Office Products	ER	101.61
Floor Maintenance	SU	164.82
Hytrek Lawn Service	OE	1,318.00
Internal Revenue Service	PS	108.00
Jack's Uniforms & Equipment	RP	55.82
Jorgensen, Kate	OE	5,704.14
Knutson, Eric W.	OE	56.00
L P Gill Inc.	OE	701.76
Lutt Oil	MA,SU	1,579.62
Madison County Sheriff	OE	5,143.92
Marco Inc.	RP	238.14
Microfilm Imaging Systems	ER	155.00
MIPS Inc.	ER,CO	2,699.66
MR Golf Car Inc.	OE	300.00
Nebraska Secretary of State	OE	20.00
Northeast Nebraska Juvenile Services	OE	2,476.25
Northeast Nebraska Telephone Co	OE	80.77
Osmond Pharmacy	OE	131.89
Pieper & Miller	OE,ER	2,516.19

Pierce County Sheriff's Dept	OE	1,200.00
Quality Printing & Office Supplies	SU,OE	349.47
Radiology Associates PC	OE	257.00
Region IV Inc	OE	2,677.25
Secretary of State	SU	30.00
Sinclair	MA	43.00
Tacos & More	OE	39.00
Thurston County Sheriff	OE	2,750.00
Topp, Amy	RE	41.44
Toshiba Financial Services	ER	205.62
US Cellular	OE	89.97
University of Nebr IS Communications	OE	46.15
Urgent Care of Norfolk	OE	15.00
Verizon Wireless	OE	40.01
Verizon Wireless	OE	380.17
Waste Connections of Nebraska	OE	114.52
Wayne Herald/Morning Shopper	OE	399.22
Wayne, City of	OE	4,894.63
WSC Instructional Resource Center	OE	75.50

COUNTY ROAD FUND
Salaries \$22,504.00;

Appeara	OE	40.00
ARPS	MA	476.28
B's Enterprises Inc.	MA	45,170.50
Carroll, Village of	OE	81.40
Deere Credit Inc.	ER	3,637.94
Ekberg Auto Parts	SU	50.35
Farmers Co-operative, Pilger	RP,SU,MA	265.19
Fredrickson Oil Company	MA	3,133.58
Grossenburg Implement	RP,RE	3,334.75
Hoskins Mfg Co., Inc.	RP	340.00
Johnson Sand & Gravel Co., Inc.	MA	1,464.59
Lutt Oil	RP,SU	94.30
Martin Marietta Materials	MA	1,343.79
Midwest Service & Sales Co	SU,MA	3,478.44
NMC Exchange LLC	RP	667.66
Wayne Auto Parts	RP,SU	230.05
Wayne County Clerk	CO	50.00
Wayne County Treasurer	CO	15.00
Wayne, City of	OE	101.73
Weldon Parts Norfolk	RP	15.26
Winside, Village of	OE	92.78

LODGING TAX FUND

EOC Convention	OE	750.00
Hoskins-WP Rescue	OE	750.00

SNOW REMOVAL & EQUIPMENT FUND

Arnie's Ford Mercury Inc.

CO

25,638.00

Meeting was adjourned.

Debra Finn, Wayne County Clerk

Wayne, Nebraska
July 15, 2014

The Wayne County Board of Equalization met in regular session at 1:15 p.m. on Tuesday, July 15, 2014 in the upstairs conference room of the courthouse. Those in attendance included Chairman Rabe, Members Larson and Burbach, Assessor Duffy and Clerk Finn. Advance notice was published in the Wayne Herald, a legal newspaper, on July 10, 2014.

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

Motion by Burbach, second by Larson to approve the agenda. Roll call vote: Burbach-aye, Larson-aye, Rabe-aye; motion carried.

Assessor Duffy submitted the following exhibits for the 2014 Wayne County Protest Hearings: the NE Assessor's Reference Manual; NE Ag Land Valuation Manual; 2014 Reports and Opinions of Property Tax Administrator for Wayne County; IAAO Book of Mass Appraisal of Real Property; the IAAO Property Assessment Valuation book, 2nd edition; County Board of Equalization manual; three books of sales for Wayne County of residential, commercial, and ag property; Wayne County's sales used to determine the value for 2014; a copy of the certification of the assessment roll for Wayne County filed with The Wayne Herald; the property valuation card for each of the protested properties; Residential Data Collection Book by Rick Stuart; Residential Quality, Condition & Effective Age Seminar Book by Rick Stuart; IAAO Course 2, Income Approach to Value; Houses, 3rd Edition by Henry S. Harrison; House Construction, Design & System, IAAO #937; Marshall & Swift Residential Square Foot Method, IAAO #960; and the Assessment Procedures manual.

The following protests were reviewed:

Protest 14-01: NW¼ Section 29-T27N-R1E, Leon & Rosemary Sohler. Protested land valuation \$824,895; Requested land valuation \$724,895. Summary of reasons for requested change: Why such a drastic change in taxes and valuation all at once, wouldn't it be better if raised in smaller amounts each year? If land values declines how many years will it take for valuations to decline?

Assessor Duffy recommended no change to the valuation. Sales indicate our values are in line with the requirements of state statutes.

Protest 14-02: Pt W½ NE¼ 18-26-1, Lisa Kruger. Protested land valuation \$367,100; Requested land valuation: No figure listed. Summary of reasons for requested change: After making payments on a note and paying taxes there is nothing left. How do you expect farmers to make a living when you take so much out to cover taxes? What is going to happen when interest rates go up and income levels drop?

Duffy recommended no change to the valuation. Sales indicate our values are in line with the requirements of state statutes.

Protest 14-03: E½ NW¼ 30-27-1, Lisa Kruger. Protested land valuation \$352,505; Requested land valuation: No figure listed. Summary of reasons for requested change: This parcel has approximately 10.5 acres of pasture and it is usually wet, and the whole thing is sand.

Duffy recommended no change to the valuation. The land use is drawn correctly with 10.54 acres of

grassland. Sales indicate our values are in line with the requirements of state statutes.

Protest 14-04: SW $\frac{1}{4}$ 19-25-5, Dale R. & Margaret L. Krusemark. Protested land valuation \$539,060; Requested land valuation \$394,675. Reason for requested change: Valuation is too high for rent & price of crops and the return of income. The roads are so bad that I cannot move my crops down the road to get to my place. Summary of verbal testimony provided by Dale Krusemark: How do I get access to roads and get them improved? Don't have access to the farm ground because the roads are impassible. The land doesn't have value if you can't get at it. I pay taxes and think I am entitled to some roads.

Duffy recommended no change to the valuation. There is no evidence to suggest that land along or near minimum maintenance roads sells for less than those on gravel roads, or that the value should be reduced.

Protest 14-05: E $\frac{1}{2}$ NW $\frac{1}{4}$ 28-26-5, Dale R. & Margaret L. Krusemark. Protested land valuation \$441,720; Requested land valuation \$318,785. Reasons for requested change provided in Protest 14-04. Summary of verbal testimony in Protest 14-04.

Duffy recommended no change to the valuation. This parcel is surrounded by gravel roads and Highway 16. Sales in the area indicate that our values are in line with the requirements of state statutes.

Protest 14-06: Pt W $\frac{1}{2}$ NW $\frac{1}{4}$ 28-26-5, Dale R. & Margaret L. Krusemark. Protested land valuation \$400,660; Requested land valuation \$263,735. Reasons for requested change provided in Protest 14-04. Summary of verbal testimony in Protest 14-04.

Duffy recommended no change to the valuation. This parcel is surrounded by gravel roads and Highway 16. Sales in the area indicate our values are in line with the requirements of state statutes.

Protest 14-07: SE $\frac{1}{4}$ 18-25-5, Dale R. Krusemark Funnel Trust. Protested land valuation \$787,250; Requested land valuation \$556,960. Reasons for requested change provided in Protest 14-04. Summary of verbal testimony in Protest 14-04.

Duffy recommended no change to the valuation. Dale purchased this land in 2011 for \$7,100 per acre even though it sits along a minimum maintenance road.

Protest 14-08: S $\frac{1}{2}$ NE $\frac{1}{4}$ 19-26-5, Margaret L. Krusemark Revocable Trust. Protested land valuation \$379,240; Requested land valuation \$258,435. Reasons for requested change provided in Protest 14-04. Summary of verbal testimony in Protest 14-04.

Duffy recommended no change to the valuation. Dale purchased land in 2011 in the SE $\frac{1}{4}$ 18-25-5 for \$7,100 per acre even though it sits along a minimum maintenance road.

Protest 14-09: SW $\frac{1}{4}$ 16-25-4, Margaret L. Krusemark Revocable Trust. Protested land valuation \$837,255; Requested land valuation \$558,410. Reasons for requested change provided in Protest 14-04. Summary of verbal testimony in Protest 14-04.

Duffy recommended no change to the valuation. This parcel is surrounded by gravel roads. Sales in the area indicate that our values are in line with the requirements of state statutes.

Protest 14-10: TL3 Pt NE $\frac{1}{4}$ 35-26-4, Dale R. & Margaret L. Krusemark. Protested land valuation \$732,280; Requested land valuation \$507,620. Reasons for requested change provided in Protest 14-04. Summary of verbal testimony in Protest 14-04.

Duffy recommended no change to the valuation. This parcel is not owned by protestor. The parcel identified on the protest form is owned by Levi & Andrea Trautman. No legal description for the property to be protested was given. According to state statute 77-1502(2) "If the protest does not contain or have attached the statement of the reason or reasons for the protest or the applicable description of the property, the protest shall be dismissed by the County Board of Equalization."

Protest 14-11: N $\frac{1}{2}$ NE $\frac{1}{4}$ 19-25-5, Dale R. & Margaret L. Krusemark. Protested land valuation \$385,950; Requested land valuation \$274,845. Reasons for requested change provided in Protest 14-04. Summary of verbal testimony in Protest 14-04.

Duffy recommended no change to the valuation. This parcel is surrounded by gravel roads. Sales in the area indicate that our values are in line with the requirements of state statutes.

Protest 14-12: E $\frac{1}{2}$ NE $\frac{1}{4}$ 24-25-4, Dale R. & Margaret L. Krusemark. Protested land valuation \$410,040; Requested land valuation \$272,525. Reasons for requested change provided in Protest 14-04. Summary of verbal testimony in Protest 14-04.

Duffy recommended no change to the valuation. Dale purchased land in 2011 in the SE $\frac{1}{4}$ 18-25-5 for

\$7,100 per acre even though it sits along a minimum maintenance road.

Protest 14-13: W $\frac{1}{2}$ NE $\frac{1}{4}$ 24-25-4, Dale R. & Margaret L. Krusemark. Protested land valuation \$432,925; Requested land valuation \$312,925. Reasons for requested change provided in Protest 14-04. Summary of verbal testimony in Protest 14-04.

Duffy recommended no change to the valuation. This parcel is on a gravel road. Sales in the area indicate our values are in line with the requirement of state statutes.

Protest 14-14: NW $\frac{1}{4}$ 23-25-4, Dale R. & Margaret L. Krusemark. Protested land valuation \$859,160; Requested land valuation \$591,660. Reasons for requested change provided in Protest 14-04. Summary of verbal testimony in Protest 14-04.

Duffy recommended no change to the valuation. Dale purchased the land in 2011 in the SE $\frac{1}{4}$ 18-25-5 for \$7,100 per acre even though it sits along a minimum maintenance road.

Protest 14-15: E $\frac{1}{2}$ SE $\frac{1}{4}$ 24-25-4, Dale R. & Margaret L. Krusemark. Protested land valuation \$421,415; Requested land valuation \$309,090. Reasons for requested change provided in Protest 14-04. Summary of verbal testimony in Protest 14-04.

Duffy recommended no change to the valuation. Dale purchased land in 2011 in the SE $\frac{1}{4}$ 18-25-5 for \$7,100 per acre even though it sits along a minimum maintenance road.

Protest 14-16: E $\frac{1}{2}$ SW $\frac{1}{4}$ 15-25-4, Dale R. & Margaret L. Krusemark. Protested land valuation \$429,260; Requested land valuation \$287,285. Reasons for requested change provided in Protest 14-04. Summary of verbal testimony in Protest 14-04.

Duffy recommended no change to the valuation. This parcel is surrounded by gravel roads. Sales in the area indicate our values are in line with the requirements of state statutes.

Protest 14-17: W $\frac{1}{2}$ SW $\frac{1}{4}$ 15-25-4, Dale R. & Margaret L. Krusemark. Protested land valuation \$373,705; Requested land valuation \$253,800. Reasons for requested change provided in Protest 14-04. Summary of verbal testimony in Protest 14-04.

Duffy recommended no change to the valuation. This parcel is surrounded by gravel roads. Sales in the area indicate that our values are in line with the requirements of state statutes.

Protest 14-18: SE $\frac{1}{4}$ 15-25-4, Dale R. & Margaret L. Krusemark. Protested land valuation \$815,065; Requested land valuation \$570,340. Reasons for requested change provided in Protest 14-04. Summary of verbal testimony in Protest 14-04.

Duffy recommended no change to the valuation. This parcel is surrounded by gravel roads. Sales in the area indicate that our values are in line with the requirements of state statutes.

Protest 14-19: W $\frac{1}{2}$ NW $\frac{1}{4}$ & W $\frac{1}{2}$ NE $\frac{1}{4}$ & NE $\frac{1}{4}$ NE $\frac{1}{4}$ 30-25-5, Dale Scott & Joanne Krusemark. Protested land valuation \$930,320; Requested land valuation \$651,495. Reasons for requested change: Valuation is too high for rent & price of crops and the return of income. The roads are so bad that I cannot move my crops down the road to get to my place. Summary of verbal testimony provided by Scott Krusemark: The property is devalued because the roads are bad. People complain amongst themselves but not to the county. Need to have a special meeting of people in the township to resolve concerns.

Duffy recommended no change to the valuation. Dale purchased this property in 2009 even though it has a minimum maintenance road on the west boundary and no road on the south section line. Our ratio of market on this sale in 2009 was 53%, which indicates the price paid was no lower than on any other sale of Ag land on gravel roads.

Protest 14-20: E $\frac{1}{2}$ NW $\frac{1}{4}$ 30-25-5, Dale Scott Krusemark. Protested land valuation \$370,615; Requested land valuation \$251,925. Reasons for requested change provided in Protest 14-19. Summary of verbal testimony in Protest 14-19.

Duffy recommended no change to the valuation. Dale purchased the surrounding property in 2009 even though it has a minimum maintenance road on the west boundary and no road on the south section line. Our ratio on this sale in 2009 was 53%, which indicates the price paid was no lower than on any other sale of Ag land on gravel roads.

Protest 14-21: TL1 Pt NE $\frac{1}{4}$ NE $\frac{1}{4}$ 19-25-5, Dale Scott Krusemark. Protested land valuation \$3,875; Requested land valuation \$1,705. Reasons for requested change provided in Protest 14-19. Summary of verbal testimony in Protest 14-19.

Duffy recommended no change to the valuation. This parcel is surrounded by gravel roads. Sales in

the area indicate our value are in line with the requirements of state statutes.

Protest 14-22: N½ N½ 25-25-4, Dale Scott Krusemark. Protested land valuation \$755,190; Requested land valuation \$513,430. Reasons for requested change provided in Protest 14-19. Summary of verbal testimony in Protest 14-19.

Duffy recommended no change to the valuation. The parcel identified on the protest form is owned by Albers Farms Inc. No legal description for the property to be protested was given. According to state statute 77-1502(2) If the protest does not contain or have attached the statement of the reason or reasons for the protest or the applicable description of the property, the protest shall be dismissed by the County Board of Equalization.

Protest 14-23: SE¼ 16-25-4, Dale Scott Krusemark. Protested land valuation \$852,065; Requested land valuation \$579,845. Reasons for requested change provided in Protest 14-19. Summary of verbal testimony in Protest 14-19.

Duffy recommended no change to the valuation. This parcel is on gravel roads. Sales in the area indicate our values are in line with the requirements of state statutes.

Protest 14-24: Lot 7, Oak View Addition, Wayne, Rebecca D. Keidel. Protested valuation \$158,340; Requested valuation \$140,155. Reasons for requested change: If valuation is to be no more than sales & comp sales, this is too high! If based on 93%, that value is \$170,258. Summary of verbal testimony provided by Dick & Becky Keidel: Purchased town house a couple of years ago and it is currently valued at 111% of purchase price. It was not a quick or distressed sale. Looked for comparables in subdivision and discovered they were all valued too high. In 2008-2009 the market was good and all the property was valued accordingly, but the properties no longer sell for those amounts, and the valuations need to be adjusted accordingly.

Duffy recommended lowering the valuation from \$158,340 to \$141,935. Adjust physical depreciation and quality of home, and give an economic depreciation.

Protest 14-25: Lot 4 Benscoter Addition Planned Unit Development Replat 2, Lou Benscoter. Protested land valuation \$137,720; Requested land valuation \$50,000. Reasons for requested valuation change: Bad location, incomplete infrastructure. Summary of verbal testimony provided by Lou Benscoter: Owns 2 big lots by motel. They were valued similar to highway frontage. This property is further back and there is no real access out of there. If 4th Street is built then it will be different. Feels valuation should be similar to what Brent Pick is asking for his lots back behind Sand Creek Post & Beam.

Duffy recommended lowering the valuation from \$137,720 to \$75,745. Give lot a functional depreciation due to not having highway frontage and incomplete infrastructure.

Protest 14-26: Lot 2 Benscoter Addition Planned Unit Development Replat 2, Lou Benscoter. Protested land valuation \$135,320; Requested land valuation \$50,000. Reasons for requested valuation change: Bad location, incomplete infrastructure. Summary of verbal testimony provided by Lou Benscoter: Owns 2 big lots by motel. They were valued similar to highway frontage. This property is further back and there is no real access out of there. If 4th Street is built then it will be different. Feels valuation should be similar to what Brent Pick is asking for his back lots.

Duffy recommended lowering the valuation from \$135,320 to \$74,425. Give lot a functional depreciation due to not having highway frontage and incomplete infrastructure.

Protest 14-27: Lots 4-20, Lot 21 Except E 23.26' of S 78.19', Lots 23-26 Angel Acres Addition, Lou Benscoter. Protested land valuation \$753,160; Requested land valuation \$555,000. Reasons for requested valuation change: Lot value too high. Church still owns parts of 3 lots. Lot 22 was purchased for \$10,000. Summary of verbal testimony provided by Lou Benscoter: Dawn and I have already reached an agreement on this.

Duffy recommended lowering the valuation from \$741,915 to \$601,050. Re-price lots based on new asking price of \$25,000 per lot, except for Lot 4. Took off value for detached garage and driveway as these were torn down prior to 1/1/14.

Protest 14-28: Lots 1-4 Angel Estates Subdivision 6-26-4, Lou Benscoter. Protested valuation \$192,590; Requested valuation \$175,000. Reasons for requested valuation change: Purchased for \$175,000. Improvements unusable. Summary of verbal testimony provided by Lou Benscoter: Dawn and I have already reached an agreement on this.

Duffy recommended lowering the value from \$192,590 to \$165,735. Lower the physical depreciation on the house.

Protest 14-29: SW¼ NE¼ 17-26-3, Gary Lubberstedt. Protested land valuation \$210,355; Requested land valuation \$164,675. Summary of reasons for requested change: Requesting a 25% increase in valuation instead of the current 59.7% increase. The valuation increased 112.7% since 2011. I have heard that some of the sales were from farmers who wanted the land no matter what the price. Maybe not a true reflection of what land would sell for.

Duffy recommended no change to the valuation. Land use is drawn correctly. Irrigated sales as well as dry land sales show our values are in line with the requirements set by state statutes.

Protest 14-30: Pt E½ NE¼ 17-26-3, Gary Lubberstedt. Protested land valuation \$404,445; Requested land valuation \$335,293. Summary of reasons for requested change: Requesting a 25% increase in valuation instead of the current 50.8% increase. The valuation increased 100.8% since 2011. I have heard that some of the sales were from farmers who wanted the land no matter what the price. Maybe not a true reflection of what land would sell for.

Duffy recommended no change to the valuation. Land use is drawn correctly. Irrigated sales as well as dry land sales show our values are in line with the requirements set by state statutes.

Protest 14-31: Pt NW¼ NE¼ 17-26-3, Gary Lubberstedt. Protested land valuation \$208,675; Requested land valuation \$186,906. Summary of reasons for requested change: Requesting a 25% increase in valuation instead of the current 39.69% increase. The valuation increased 85.9% since 2011. I have heard that some of the sales were from farmers who wanted the land no matter what the price. Maybe not a true reflection of what land would sell for.

Duffy recommended no change to the valuation. Land use is drawn correctly. Irrigated sales as well as dry land sales show our values are in line with the requirements set by state statutes.

Motion by Burbach, second by Larson to adopt the recommendations of Assessor Duffy based on the reasons stated in each respective recommendation. Roll call vote: Burbach-aye, Larson-aye, Rabe-aye; motion carried.

The 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 15, 2014, 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 18th day of July, 2014.

Debra Finn, Wayne County Clerk