

**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  
December 16, 2014

The Wayne County Board of Equalization met in regular session at 9:00 a.m. on Tuesday, December 16, 2014, in the upstairs conference room of the Courthouse.

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

Advance notice of this meeting was published in the Wayne Herald, a legal newspaper, on December 11, 2014.

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

A motion was made by Burbach and seconded by Larson to approve the agenda. Roll call vote: Burbach-aye, Larson-aye, Rabe-aye; motion carried.

During the December 2, 2014 meeting, Lots 1 & 2, Marywood Subdivision to Wayne were added to the tax rolls for 2014. The property, owned by the Missionary Benedictine Sisters, sold to George Burcum and Susan Boust on August 27, 2014. The date of sale needed to be after October 15, 2014, to qualify for the permissive tax exemption in 2014.

Dave Ewing, the closing agent on the property transfer, spoke to the board on behalf of both the buyer and the seller. Ewing told the board the August 27<sup>th</sup> date was the date of the purchase agreement. Ownership transferred on the date of the closing, October 16, 2014, when the money was transferred, the 521 Form was signed, and the deed was recorded. Copies of the purchase agreement, the buyers and sellers closing letters and statements, and the checks issued were submitted to support the October 16<sup>th</sup> date.

Ewing pointed out that the 521 Form has instructions for the entire form, except Box 3, the "Date of Sale/Transfer". He has always entered the date of the purchase agreement in Box 3, and it has never been questioned. Because the date in Box 3 was being used to determine the taxable status of this property, Ewing suggested the deed be re-filed with a 521 Form that listed October 16<sup>th</sup> in Box 3.

A discussion ensued as to when the property stopped being used for exempt purposes, and when ownership of the property transferred. To see if precedent had been set, Duffy and Ewing were asked to find examples of deeds transferring property from an exempt to non-exempt entity.

Boust questioned the validity of the 521 Form that accompanied the deed. Her attorney said it should have been signed by the buyer or an agent for the buyer, not the seller's agent.

Clarification from the Department of Revenue and the county attorney will be sought on both the date of sale and the signature on the 521 Form.

A motion was made by Burbach seconded by Larson to adjourn. Roll call vote: Burbach-aye, Larson-aye, Rabe-aye; motion carried.

Debra Finn, Wayne County Clerk

\*\*\*\*\*

Wayne, Nebraska  
December 16, 2014

The Wayne County Board of Commissioners met in regular session at 9:31 a.m. on Tuesday, December 16, 2014, in the upstairs conference 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 December 11, 2014.

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

A motion was made by Rabe and seconded by Larson to approve the agenda and the minutes of the December 2, 2014 meeting as printed in the Commissioner's Record. Roll call vote: Rabe-aye, Larson-aye, Burbach-aye; motion carried.

**General Business:**

The plat for Southview Addition was signed.

An application for a Special Designated Liquor License, to be issued to White Dog Pub Inc., LLC, authorizing the serving/consumption of beer, wine and distilled spirits at Grossenburg Implement on January 8, 2015, was approved on a motion made by Rabe and seconded by Larson. Roll call vote: Rabe-aye, Larson-aye, Burbach-aye; motion carried.

A motion was made by Larson and seconded by Rabe to adopt Resolution No. 14-16 for distributing 2014 tax dollar collections between funds. Roll call vote: Larson-aye, Rabe-aye, Burbach-aye; motion carried.

**Resolution No. 14-16:** WHEREAS, the 2014-15 county budget was balanced by a fund transfer of \$2,514,738.83 from General Fund to County Road and Bridge Fund, now therefore,

BE IT RESOLVED that the Wayne County Treasurer is hereby directed by the Wayne County Board of Commissioners to transfer 58.255694% of the 2014 General Fund tax collections to County Road and Bridge Fund, not to exceed \$2,514,738.83.

A motion was made by Larson and seconded by Rabe to adopt Resolution No. 14-17 authorizing the County Treasurer to invest and reinvest county funds. Roll call vote: Larson-aye, Rabe-aye, Burbach-aye; motion carried.

**Resolution No. 14-17:** WHEREAS, Wayne County, Nebraska has funds on deposit with various banking institutions in the County of Wayne and the State of Nebraska, and

WHEREAS, said investments come due at irregular intervals during the year, and

WHEREAS, it would be in the best interest of said County if the County Treasurer were authorized to invest and reinvest said County funds in such savings certificates as will be to the benefit of said County.

NOW, THEREFORE, the Board of Commissioners of Wayne County, Nebraska, hereby authorizes the County Treasurer of Wayne County, Nebraska, to invest and reinvest funds of the County of Wayne, Nebraska, during the calendar year, in the several Banking institutions in said County and State upon such terms and conditions as will be most advantageous to the County of Wayne.

Applications submitted by Elkhorn Valley Bank & Trust of Hoskins; Farmers State Bank of Carroll, F&M Bank, First Nebraska Bank and State Nebraska Bank of Wayne; and Winside State Bank of Winside for designation as a county depository were reviewed. A motion was made by Larson and seconded by Rabe to approve the county depository applications and to adopt Resolution No. 14-18 authorizing the County Treasurer to deposit funds in approved depositories. Roll call vote: Larson-aye, Rabe-aye, Burbach-aye; motion carried.

**Resolution No. 14-18:** WHEREAS, it appears to the Board of County Commissioners that it is necessary and advisable to the County, all facilities and services of its depository Bank, for the year 2014.

BE IT THEREFORE RESOLVED that the County Treasurer of Wayne County, Nebraska, be and hereby is, authorized and consent is given, to deposit in the following named banks, heretofore duly and legally designated as depositories for county funds, an amount of money in excess of 50% of the paid up capital and surplus of said Bank, provided said depository Bank gives security as provided in Section 77-2318.01 of the Revised Statutes of Nebraska, Reissue 1958, for protection of any funds of said County such depository Bank may hold to-wit: Elkhorn Valley Bank & Trust of Hoskins, Farmers State Bank of Carroll,

F&M Bank, First Nebraska Bank and State Nebraska Bank & Trust; and Winside State Bank of Winside.

A motion was made by Rabe and seconded by Larson to approve the 2015 Holiday Schedule as follows: January 1- New Year's Day, January 19-Martin Luther King Day, February 16-President's Day, April 24-Arbor Day, May 25-Memorial Day, July 3-Independence Day, July 31, noon- Wayne County Fair, September 7-Labor Day, October 12-Columbus Day, November 11-Veterans Day, November 26 & 27-Thanksgiving Holiday, December 24, noon-Christmas Eve, December 25-Christmas Holiday. Roll call vote: Rabe-aye, Larson-aye, Burbach-aye; motion carried.

The Wayne Herald was designated as the county's official newspaper for 2015 on a motion made by Rabe and seconded by Larson. Roll call vote: Rabe-aye, Larson-aye, Burbach-aye; motion carried.

Relocation of the Department of Health & Human Services offices was discussed. There is additional insurance money available if the county rebuilds.

Roger Brandt expressed his concerns with the increase in property taxes. He was told there would be about a 7% increase. With valuation changes and tax dollar requests his taxes increased 30-42%.

### Road/Bridge Business:

The Army Corp of Engineers rejected the county's initial plans for Bridge Replacement Project C-90 (261), located on 859<sup>th</sup> Rd, ¼ mile east of Mile 567. The Corp wanted the road moved, but eventually approved a compromise that loops the creek to the north. That plan requires a fenced, permanent easement.

The county's last offer to Daryl Hahn was \$12,000 per acre for a permanent easement on 1.06 acres for the project. Hahn told the board he would lose more than 1.06 acres; he felt the offer should include payment for the current 33 foot road right away. Hahn also noted that the strip left between the fence and his trees would be difficult to farm with 24-row equipment. An on-site review of the property will take place.

Easement forms for road/bridge projects were discussed. A temporary easement states how the easement area can be used during the construction phase. Usage can continue after construction when a permanent easement is signed. An easement deed does not state the usage, but includes reversion information should the permanent easement be abandoned. A motion was made by Larson and seconded by Rabe to add reversion information to all permanent easements, effective immediately, instead of asking landowners to sign an easement deed. Roll call vote: Larson-aye, Rabe-aye, Burbach-aye; motion carried.

A Box Culvert Change Order #1 for Project C-90(536) was reviewed and approved. Formal action will take place during the January 6, 2015 meeting.

The location of the driveway easement to the new county shed is being discussed with Bob & David Fuoss.

Phil Lorenzen of D.A. Davidson & Co. will start work on the creation of Rural Road Improvement Districts for bridge projects.

The commissioners will work with Road/Bridge Project Manager Mark Casey on the 2015 One & Six Year Plan.

A motion was made by Larson and seconded by Rabe to approve the following fee reports and claims:

**Fee Reports:** Debra Finn, County Clerk, \$5,463.50 (Nov Fees).

### Claims:

GENERAL FUND		Salaries \$48,844.63;
Wieland, Bradley K.	RE	35.83
Deck, Doug	RE	27.61
Allemann-Dannelly, Debra K.	RE	148.49
American Broadband CLEC	OE	87.11
Appear	OE	329.98
Arnie's Ford Mercury	RP	160.80

AS Central Services	ER	60.00
Big Red Printing	SU	175.50
Bomgaars	SU	8.99
CardMember Services	MA	48.14
CardMember Services	OE	320.21
Carroll Station Inc., The	MA	459.65
Copy Write/Keepsake	SU	165.38
Eakes Office Plus	SU	21.26
Ekberg, Dennis	RE	8.96
Electrical Engineering & Equipment	SU	17.00
Evans, Cindy	RE	56.00
Farmers Co-operative, Pilger	MA	204.03
Felt, Delores	RE	16.80
Fitzgerald, Vetter & Temple	OE	2,534.05
Floor Maintenance	SU	101.70
GIS Workshop	CO	1,500.00
Graphic Screen Printing	SU	68.00
Hawthorne, Amanda	SU	76.00
Hilton Omaha	OE	3,096.00
Hometown Leasing	ER	122.92
Hytrek Lawn Service	OE	230.00
Jack's Uniforms & Equipment	SU,CO	1,491.30
Jager, Huck	RE	13.44
Johnson, Mark	OE	98.00
Kleensang, Randy	RE	25.76
KONE'	RP	1,143.12
Lutt Oil	MA,OE	842.41
Madison County Sheriff	OE	1,278.02
MIPS Inc	SU	77.73
NACO	OE	1,560.00
National Assoc of Counties	OE	450.00
Nebraska Law Enforcement Training Ctr	OE	95.00
NEREC	SU	45.43
Northeast Nebraska Telephone Co	OE	69.84
Osmond Pharmacy	OE	29.73
Osten, Clara	RE	78.40
Pierce County Sheriff's Dept	OE	4,700.00
Postmaster	OE	140.00
Psychological Resources	SU	770.00
Quality Printing & Office Supplies	SU	154.73
Ramada Inn, Kearney	OE	198.00
Shopko	SU	9.99
Thurston County Sheriff	OE	5,400.00
Topp, Amy	RE	137.76
University of Nebraska IS Comm Ctr	OE	49.30

Verizon Wireless	OE	324.65
Verizon Wireless	OE	40.01
Waste Connections of Nebraska	OE	114.52
Wayne Auto Parts	RP	181.62
Wayne County Clerk of District Court	OE	35.00
Wayne Herald/Morning Shopper	OE	348.95

**COUNTY ROAD FUND**

**Salaries \$21,844.00;**

Appearia	OE	40.00
B's Enterprises Inc.	SU,MA	29,367.00
Carroll, Village of	OE	81.40
Cross-Dillon Tire	RP	13,624.23
Deere Credit Inc.	ER	3,637.94
Farmers Co-operative, Pilger	MA	672.95
Fredrickson Oil Company	MA	8,229.60
Grossenburg Implement	ER,RP	3,169.30
Hradec Diesel Inc.	RP	255.52
Kimball Midwest	SU	214.59
Lutt Oil	MA	871.21
Mainelli Wagner & Assoc Inc	CO	21,587.81
Martin Marietta Materials	MA	1,654.28
Menard's	RP	15.06
NAPA of Wayne	RP	5.95
NMC Exchange LLC	RP	118.45
Pierce Telephone Company	OE	467.30
S&S Willers Inc.	MA	9,362.89
Stalp Gravel Company	MA	1,667.52
Wayne Auto Parts	RP,SU	390.98
Zach Heating & Cooling	OE	812.11

**SNOW REMOVAL & EQUIPMENT FUND**

Caterpillar Financial Services	ER	7,742.82
--------------------------------	----	----------

**LODGING TAX FUND**

Carroll Fire Dept	OE	250.00
Hoskins Holiday Boutique	OE	500.00
Winside Q125	OE	500.00

A motion was made by Rabe and seconded by Larson to recess the meeting until Tuesday, December 23, 2014 at 9:30 a.m. Roll call vote: Rabe-aye, Larson-aye, Burbach-aye; motion carried.

Debra Finn, Wayne County Clerk

\*\*\*\*\*

Wayne, Nebraska  
December 23, 2014

A motion was made by Rabe and seconded by Larson to reconvene the meeting at 9:30 a.m. on December 23, 2014.

**General Business:**

Closing county offices on Friday, January 2<sup>nd</sup> was discussed. A motion was made by Rabe and seconded by Larson to approve January 2, 2015 as a holiday. Roll call vote: Rabe-aye, Larson-aye, Burbach-aye; motion carried.

Bids were opened for the construction of a maintenance shop building, weed building, and equipment storage building at the new county yard. Bids received from Hardsteel Inc. of Decatur; Aschoff Construction, Inc. of Osmond; Medallion Construction Co., Inc. of Norfolk; and OCC Builders, LLC of Wayne will be reviewed by Project Engineer Jill Brodersen.

**Road/Bridge Business:**

Larson reported on his review of the Daryl Hahn property for Project C-90(561). Hahn is still requesting \$18,000 for a permanent easement and asked the board also to consider the impact of the easement on the acreage. Hahn wanted the board to know he will have his attorney look into it if necessary. Larson and Rabe stated they would not approve paying \$18,000 for this permanent easement. Burbach will report back to Hahn.

Ronald Janke has signed a permanent easement for Project C-90(610), Bridge C009012415. The county will pay \$10,500 per acre for 2.14 acres. The total area is 2.64 acres, less .5 acre for the existing road right of way. The permanent easement will cancel the annual payment made for road rental. A motion was made by Larson and seconded by Rabe to approve the permanent easement, payment, and to declare the previous road rental agreement null and void. Roll call vote: Larson-aye, Rabe-aye, Burbach-aye; motion carried.

The board questioned the impact of a permanent road/bridge easement on valuation. Assessor Duffy told the board the 33-foot road right of way is exempt from taxes, the rest of the easement would probably be valued as wasteland.

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 December 16, 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 29th day of December, 2014.

Debra Finn, Wayne County Clerk