

Valley County Board Minutes



VALLEY COUNTY BOARD OF SUPERVISORS' MINUTES

The Valley County Board of Supervisors met in regular session in their Courthouse meeting room on Tuesday, July 11, 2017 at 9:00 a.m. The Pledge of Allegiance was recited. Roll call was taken with Baker, Cetak, Cullers, DeRiso, Sevenker and Waldmann present, VanSlyke absent (excused). Clerk verified meeting notice published, agenda posted. June 27 minutes approved on motion of DeRiso, second Cullers. Carried. Yes: Cullers, Waldmann, DeRiso, Cetak, Sevenker, Baker. No: none. Absent: VanSlyke. Agenda adopted on motion of Baker, second Cetak. Carried. Yes: Waldmann, DeRiso, Cetak, Sevenker, Baker, Cullers. No: none. Absent: VanSlyke. Sevenker noted Open Meetings Law posted, public copies on counter. There was no public comment. VanSlyke arrived at 9:05.

Road Supt. Meyer's General Report included: mixing oil; overlaying on Ashton Road, pricy to overlay; maintaining roads; update on 811th Road, expect progress slip scheduling crew to put in crossing by end of month, Vlach reported that the railroad is requiring an additional \$15,000 for insurance, some policies not available in Nebraska, Vlach will check with Jeff at Olsson's; hired Gerald David, will start on the 17th, experienced, no training required.

Marvin Spath presented his resignation from the Veteran's Service Committee, believes Committee should be run by the book, associate member was appointed to look at Veteran Service office books, remained on the Committee, does not want to deal with turmoil. Sevenker said the Committee should look at the office books, books are audited along with the County audit. Sevenker asked Veteran Service Officer Smith why the associate member was appointed, Smith said he did not appoint him. The Board expressed their appreciation of Spath's service on the Committee. Cetak made the motion to accept Spath's resignation, second Baker. Carried. Yes: DeRiso, Cetak, Sevenker, VanSlyke, Baker, Cullers, Waldmann. No: none. Absent: none.

Smith explained that his budget went over because of the need to purchase a computer and printer, computer has been helpful. Veteran's Committee presents an annual report to the Board, will ask for quarterly report. The auditor has raised concerns about spending money in the past from the Veteran's Aid Fund to pay a secretary, Smith thought that was what the fund was for. The Veteran Service Committee will present names for a replacement for Spath.

The Clerk and Clerk of the District Court fee reports were reviewed. The Clerk explained that the P&M Fund is used for preservation and modernization of the Register of Deeds.

Sheriff Hurlburt explained the overage of the Jail budget was due to increased medical expenses for prisoners. Custodian Vanek stated that Building and Grounds overage was due to heating issues and service contract for Mechanical Sales.

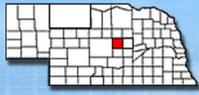
The Tort Claim presented by Derrick Shawton Gonzalez was reviewed. The Board has six months to review the claim, asking County insurer for advice, County Attorney cannot advise because he is part of case. A motion was made by Waldmann to take no action, second Cullers. Carried. Yes: Cetak, Sevenker, VanSlyke, Baker, Cullers, Waldmann, DeRiso. No: none. Absent: none.

Meeting recessed at 10:10 a.m. and reconvened at 10:20 a.m. with all members present.

Will from Applied Connective informed the Board that the monthly bill from Charter for phone service, internet and cable will be approximately \$450 for the entire Courthouse, could split cost by number of phones per office or pay entire amount through Misc. General, Board decided to pay monthly bill out of Misc. General, County will bill State offices for the cost of their phones, hopefully system turned over to Charter in 30 days.

Claims and Fund Request in the amount of \$219,234.08 were approved on motion of Cullers, second Cetak. Carried. Yes: Sevenker, VanSlyke, Baker, Cullers, Waldmann, DeRiso, Cetak. No: none. Absent: none.

VanSlyke made a motion to sign the Agreement between Valley County and On Point Construction, Inc to remodel the Sheriff's office, second Baker. Carried. Yes: VanSlyke, Baker, Cullers, Waldmann, DeRiso, Cetak, Sevenker. No: none. Absent: none.



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The Region 26 bill was reviewed; increase of almost \$5,000; the Communication Consolidation Agreement with the City of Ord provides for a 4% per year increase, Ord 1/3 of usage. Dept. of Health and Human Services 2nd quarter administrative costs were reviewed, no charge. Vanek still checking on prices for shelving for Clerk's storage, continued until July 25.

The Board of Equalization convened at 10:57 a.m. on motion of VanSlyke, second DeRiso. Carried. Yes: Baker, Cullers, Waldmann, DeRiso, Cetak, Sevenker, VanSlyke. No: none. Absent: none. The Assessor and Clerk were present.

Protest #6, Rolling Hills Townhomes, LLC, Parcel #880036920, Rolling Hills Add Phase II/L5-10; protested value: Land \$48,655, buildings \$351,345, Total \$400,000; requested value: Land \$48,655, buildings \$186,177, Total \$234,832; Attorney Tom Kruml was present; written testimony included: IRS Section 42 rent restricted property, Pursuant to current statute Neb. Rev. Stat. 77-1333; NE Legislature changed way these properties are to be assessed; Assessor's valuation does not comply with statute; Kruml stated rent restricted is assessed differently; 6 townhomes. Assessor written testimony included: If value is put on townhomes as requested, each unit would have a value of \$15,515 plus land; 12 units; Appraiser figured income approach and said to call city to see amount of bond, did last year, bond is \$400,000, appraiser said should not drop value lower than bond; value didn't change this year; income approach is value on protest; question is whether or not there is agreement with TIFF project and city to be able to go below bond amount; haven't received response from TIFF attorney at this time. Assessor will research and make recommendation at July 25th Board of Equalization meeting. Cullers moved to table protest #6 until July 25th, Waldmann second. Carried. Yes: Cullers, Waldmann, DeRiso, Cetak, Sevenker, VanSlyke, Baker. No: none. Absent: none.

Protest #3, Matthew Dockhorn, Parcel #880036842, Geranium Twp/919 5.06 Ac Tract 23-19-16; protested value: Land \$20,300, Buildings \$2,210, Total \$22,510; requested value: Land \$17,500, Buildings \$1,500, Total \$19,050. Matthew Dockhorn was present; written testimony included: Decline in land value and no improvements have been made on any buildings. Assessor written testimony included: Matthew came in and talked to Assessor after he filed the protest; Brought in FSA map that shows 1.21 acres dry and 2.45 acres of grass, .40 acres roads and 1 acre of site, we had it as irrigated; Went over his outbuildings, which have value of \$2,210, outbuildings went down \$820 in valuation from 2016; There is a depreciation table from Stanard Appraisal that is used for outbuildings and buildings that are less than 20 years old depreciate every year; Changed 3.66 acres from irrigated to dry and grass; After changes made to land use, total value is less than what requested on protest; Improvements \$2,210 and land value \$13,725 for total of \$15,935. The State sets the value per acre, uses three years of sales. Cetak moved to approve the Assessor's recommendation of \$15,935, second Baker. Carried. Yes: Waldmann, DeRiso, Cetak, Sevenker, VanSlyke, Baker, Cullers. No: none. Absent: none.

Protest #4, Matthew Dockhorn, Parcel #880014357, Geranium Twp/13 SW4 14-19-16 160 Ac; protested value: Land \$393,790, Buildings \$70,380, Total \$464,170; requested value: Land \$341,000, Buildings \$60,380, Total \$401,380. Matthew Dockhorn present; written testimony included: Decline in land value and no improvements have been made on any buildings. Assessor written testimony: Matthew came in and talked to Assessor after he filed protest; He said land values have declined; Have to be within range of 69% to 75% of market with sales, use 3 years of sales; Okay as far as irrigated and dry concerned; 19 grass sales left us lower than 69% of market so had to raise grass; Even raising grass only at 69% on grass and overall at 71% of market on agland; Brought in Certification from NRD which shows 68 acres of irrigated, have 68 acres of irrigated; Wants irrigated lower but can't without changing everyone in County, in range needed by Statute; Went over buildings and house, house value did not change from last year and outbuildings went down \$1,920; no change to this parcel which make the improvements \$70,380 and land \$383,790 for total of \$464,170. Cetak moved to approve the valuation of \$464,170, second Baker. Carried. Yes: DeRiso, Cetak, Sevenker, VanSlyke, Baker, Cullers, Waldmann. No: none. Absent: none.

Protest #7, Connard E. and Donna J. Pierson, Parcel #880004683, Arcadia Twp/79, L4, 5 & 6 & W2SW4 36-17-16 264.9 Ac; protested value: Land \$592,000, Buildings \$0, Total \$592,000; requested value: Land \$465,750, Buildings \$0,



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Total \$465,750. Connard E. and Donna J Pierson present, written testimony: Appraisal completed when purchased at \$621,000 in 2013; Ag values 75% of value is \$4,465,750; Values were to decrease last two years; Since 2013 parcel increased \$300,095; Assessor written testimony: Mr. Pierson took 75% of the appraisal to come up with \$465,750; 71% of market means over the whole County not each individual; Value has increased since 2013 due to sales; Called FSA and went over breakdown, 9 acres of dry, 94 acres of irrigated, 157.10 acres of grass, 2 acres of roads and 2.8 acres of waste; Changed dry from 11.28 to 9 acres, irrigated from 86.04 to 94 acres and grass from 162.78 to 157.10 acres; Acreland value \$611,945. Pierson said that irrigated has gone from 94 acres to 86.4, Assessor will make a 12 acre correction if Pierson brings in FSA map showing change. VanSlyke moved to go with Assessor's valuation after correction of 12 acres, second Waldmann. Carried. Yes: Cetak, Sevenker, VanSlyke, Baker, Cullers, Waldmann, DeRiso. No: none. Absent: none.

Protest #2, Sheri J. Palmer, Parcel #880008813, Liberty Twp/64 Pt NE4; N2SE4; SE4SE4; 11-18-16; protested value: Land \$736,430 Buildings \$0.00, Total \$736,430; requested value: Land \$732,430, Buildings \$0.00, Total \$732,430. No one was present to testify; written testimony: Land values have gone down in the last 3 years; In last 3 years my valuation has gone up \$202.625; You need to be able to balance budget and stop spending; Corn and bean prices down for 3 years; We can only produce so much; You are breaking farmer that pays your salaries; You will really be in trouble when people can't and won't pay their taxes, Then what. Assessor written testimony: Land use is correct; Land values have not gone down; Land value went up because we combined 3 parcels together; Top classes of grass went up 5%, 4G1 went up 13%, 4G went up 16%; Parcel went up \$4,000 due to 28.65 acres of grass; Using current levy, taxes will be approximately \$55.46 more for 2017; recommends no change. VanSlyke moved to go with the Assessor's recommendation, second Cullers. Carried. Yes: Sevenker, VanSlyke, Baker, Cullers, Waldmann, DeRiso, Cetak. No: none. Absent: none.

Baker believes that swimming pools are a luxury item, Assessor said some counties tax and some do not, value is \$70.75 per square foot, Board feels in ground pools should be taxed, Assessor will add next year.

Arnold presented Tax List Correction 3840 for Gerald M. Kolbo, per letter from tax commissioner 2015 homestead is denied, income exceeds statutory income limit. Approved on motion of Baker, second Cetak. Carried. Yes: VanSlyke, Baker, Cullers, Waldmann, DeRiso, Cetak, Sevenker. No: none. Absent: none. A listing of properties receiving Notices of Valuation Change for clerical errors due to data entry, etc. was reviewed. Cullers moved to approve the Notice of 2017 Valuation Change, second VanSlyke. Carried. Yes: Baker, Cullers, Waldmann, DeRiso, Cetak, Sevenker, VanSlyke. No: none. Absent: none. Baker moved to go out of Board of Equalization at 11:50 a.m., second VanSlyke. Carried. Yes: Cullers, Waldmann, DeRiso, Cetak, Sevenker, VanSlyke, Baker. No: none. Absent: none.

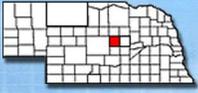
County Attorney Hanson reported a busy month, judge will be appointed to fill vacancy created by retirement of County Court Judge Allen Brodbeck.

Committee Reports: Board signed a thank you for Linda Currie who made signs for the abandoned cemeteries. Cullers presented information concerning air curtains for the outside doors of the Courthouse, Mechanical Sales is to be looking into air curtains and auto louvers for the 4th floor.

Mail folder items available for review: Wozab thank you, Chamber thank you, John Deere ordering information.

Meeting adjourned at 12:05 p.m., to reconvene on July 25, 2017 at 9:00 a.m. in regular session and 11:00 a.m. as Board of Equalization. Complete minutes of the July 11 meeting and an agenda for the July 25 meeting are available for public inspection in the office of the County Clerk. Complete minutes of the July 11 meeting are also available on the County website www.co.valley.ne.us.

I, the undersigned County Clerk, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the County Board, that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of the County Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that said minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning



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meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

Paula Musil, Valley County Clerk