

**BUFFALO COUNTY BOARD OF COMMISSIONERS  
BUFFALO COUNTY BOARD OF EQUALIZATION  
TUESDAY, JUNE 8, 2021**

The Buffalo County Board of Commissioners and the Buffalo County Board of Equalization met on Tuesday, June 8, 2021 at 9:00 A.M. and 9:30 A.M. Chairman McMullen called the meeting to order and led those present in the Pledge of Allegiance. The following Board members responded to roll call: Timothy Higgins, Ivan Klein, Myron Kouba, Ronald Loeffelholz, Daniel Lynch, Sherry Morrow and William McMullen. A copy of the acknowledgment and receipt of notice and agenda by the Board of Commissioners is attached to these minutes. Public notice of this meeting was published/posted in the Kearney Hub, on the Buffalo County web site, and the bulletin boards located outside the County Clerk's office and County Board Room on June 3, 2021. Chairman McMullen announced that in accordance with Section 84-1412 of the Nebraska Revised Statutes, a current copy of the Open Meetings Act is available for review and posted at the back of the Board Room. County Clerk Janice Giffin took all proceedings hereinafter shown; while the convened meeting was open to the public. Deputy County Attorney Andrew Hoffmeister was present.

**REGULAR AGENDA**

Moved by Loeffelholz and seconded by Higgins to approve the May 25, 2021 Board meeting minutes. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Higgins, Klein, Kouba, Lynch, Morrow and McMullen. Motion declared carried.

Moved by Higgins and seconded by Morrow to ratify the following June 4, 2021 payroll claims processed by the County Clerk. Upon roll call vote, the following Board members voted "Aye": Higgins, Morrow, Klein, Kouba, Loeffelholz, Lynch and McMullen. Motion declared carried.

<b><u>GENERAL FUND</u></b>			
NET PAYROLL			266,725.85
AMERICAN FAMILY LIFE	I	PREMIUMS	1,071.95
RETIREMENT PLANS AMERITAS	R	EMPE RET	44,778.52
BUFFALO CO TREASURER	I	PREMIUMS	113,436.00
CREDIT MANAGEMENT	E	GARNISHMENT	169.94
EMPOWER RETIREMENT	R	DEFERRED COMP	1,175.00
FIRST CONCORD	E	FLEX FUNDS	4,700.16
FIRST NATIONAL BANK	T	FEDERAL TAXES	89,847.24
KEARNEY UNITED WAY	E	DONATIONS	104.67
KATHLEEN A LAUGHLIN	E	GARNISHMENT	402.00
MADISON NATIONAL	I	PREMIUMS	1,025.67
MADISON NATIONAL	I	LT DISABILITY	283.96
NATIONWIDE RETIREMENT	R	DEFERRED COMP	1,840.00
NE CHILD SUPPORT	E	CHILD SUPPORT	1,200.00
NE DEPARTMENT OF REVENUE	E	GARNISHMENT	55.00
PRINCIPAL	E	DENTAL	3,153.16
STATE OF NE	T	STATE TAXES	14,943.70
VISION SERVICE PLAN	E	EMPE VSP EYE	841.30
<b><u>ROAD FUND</u></b>			
NET PAYROLL			56,022.20
AMERICAN FAMILY LIFE	I	PREMIUMS	907.19
RETIREMENT PLANS AMERITAS	R	EMPE RET	8,670.65
BUFFALO CO TREASURER	I	PREMIUMS	2,567.00
FIRST CONCORD	E	FLEX FUNDS	677.42
FIRST NATIONAL BANK	T	FEDERAL TAXES	16,706.73
MADISON NATIONAL	I	PREMIUMS	161.10
MADISON NATIONAL	I	LT DISABILITY	107.53
NATIONWIDE RETIREMENT	R	DEFERRED COMP	272.50
NE CHILD SUPPORT	E	CHILD SUPPORT	242.00
PRINCIPAL	E	DENTAL	930.88
STATE OF NE	T	STATE TAXES	2,503.67
VISION SERVICE PLAN	E	EMPE VSP EYE	205.22
<b><u>WEED FUND</u></b>			
NET PAYROLL			4,917.02
RETIREMENT PLANS AMERITAS	R	EMPE RET	777.30
BUFFALO CO TREASURER	I	PREMIUMS	248.00
FIRST CONCORD	E	FLEX FUNDS	33.33
FIRST NATIONAL BANK	T	FEDERAL TAXES	1,586.39
MADISON NATIONAL	I	LT DISABILITY	3.44
PRINCIPAL	E	DENTAL	60.96
STATE OF NE	T	STATE TAXES	251.69

Moved by Morrow and seconded by Higgins to accept the Clerk of the District Court May 2021 Report. Upon roll call vote, the following Board members voted "Aye": Morrow, Higgins, Klein, Kouba, Loeffelholz, Lynch and McMullen. Motion declared carried.

Moved by Klein and seconded by Higgins to accept the April 2021 Community Action Partnership of Mid-Nebraska RYDE Report. Upon roll call vote, the following Board members voted "Aye": Klein, Higgins, Kouba, Loeffelholz, Lynch, Morrow and McMullen. Motion declared carried.

After discussion it was moved by Loeffelholz and seconded by Klein to move forward with Hanna-Keelan Associates, P.C. Community Planning & Research to update the Buffalo County Comprehensive Plan & Zoning & Subdivision Regulations. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Klein, Higgins, Kouba, Lynch, Morrow and McMullen. Motion declared carried.

After discussion and review of the County Sheriff's report, it was moved by Morrow and seconded by Klein to approve the Special Designated Liquor License application filed by The Village 1919 for an event to be held on July 3, 2021. Upon roll call vote, the following Board members voted "Aye": Morrow, Klein, Higgins, Kouba, Loeffelholz, Lynch and McMullen. Motion declared carried.

Timothy Vogt was present to answer any questions on the addition of an outdoor area to the Bull and Barrel liquor license. After discussion and review of the County Sheriff's report, it was moved by Loeffelholz and seconded by Klein to approve the permanent addition of the Beer Garden to Bull and Barrel's liquor license. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Klein, Higgins, Kouba, Lynch, Morrow and McMullen. Motion declared carried.

After discussion it was moved by Klein and seconded by Kouba to authorize the Chairman to sign the Inter-local Agreement with Educational Service Unit 10 (ESU) for IT (Information Technology) support services for the 2021-2022 fiscal year. Upon roll call vote, the following Board members voted "Aye": Klein, Kouba, Higgins, Loeffelholz, Lynch, Morrow and McMullen. Motion declared carried.

Chairman McMullen reviewed the following correspondence. Merchant McIntyre Associates sent a letter regarding a free federal grants consultation for Buffalo County. Nebraska Department of Natural Resources sent an email as part of the update to the Nebraska Flood Hazard Mitigation Plan (SFHMP) and an invite for public comment on this plan. City of Kearney sent notification of Annexation of Fountain Hills Thirteenth Addition. Chairman McMullen called on each Board member present for committee reports and recommendations.

Moved by Loeffelholz and seconded by Higgins to recess the regular meeting of the Board of Commissioners at 9:18 A.M. and reconvene as a Board of Equalization. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Higgins, Klein, Kouba, Lynch, Morrow and McMullen. Motion declared carried.

### **BOARD OF EQUALIZATION**

Chairman McMullen called the Board of Equalization to order in open session. County Assessor Ethel Skinner and Deputy County Treasurer Brenda Rohrich were present.

Moved by Lynch and seconded by Klein that the Buffalo County Board of Equalization confesses judgment in Tax Equalization & Review Commission (TERC) Cases #20R118, 20R119, and 20R123 in appeals entitled "Kyle W. Hoehner Appellant, and Buffalo County, Appellee", for properties identified as tax parcels #602620210, #602620212 and #602620214, and that the Buffalo County Attorney's Office be, and hereby is authorized to confess judgment on behalf of this Board, that for tax year 2020 these three properties are to have an assessment valuation of \$13,000, \$12,000, and \$12,000, respectively for the three identified parcels. Additionally, this Board accepts the above assessed valuations for tax year 2021 as assessed valuations for the three named parcels. Should it be necessary to file protest(s) of valuation for tax year 2020 by Appellant, this Board will set 2021 at the agreed upon 2020 valuations in accordance with this settlement agreement. Also, this Board acknowledges receipt of the communication that the Appellant has agreed and requested that the taxing officials of Buffalo County combine these taxation parcels into one tax assessment parcel for tax year 2021 and future years. Upon roll call vote, the following Board members voted "Aye": Lynch, Klein, Higgins, Kouba, Loeffelholz, Morrow and McMullen. Motion declared carried.

Moved by Morrow and seconded by Kouba to approve Tax List Correction numbered 4783 submitted by County Assessor Skinner. Upon roll call vote, the following Board members voted "Aye": Morrow, Kouba, Higgins, Klein, Loeffelholz, Lynch, and McMullen. Motion declared carried.

Moved by Higgins and seconded by Klein to approve the Valuation Changes submitted by County Assessor Skinner for the following list of Properties and assigned parcel numbers. Upon roll call vote, the following Board members voted "Aye": Higgins, Klein, Kouba, Loeffelholz, Lynch, Morrow, and McMullen. Commissioner Morrow abstained on parcel 605628000 Joan S Berke. Motion declared carried.

<u>Name</u>	<u>Parcel</u>
BEREAN FUNDAMENTAL CHURCH	580056005
UDDUP, LLC	601842000

KRAMER, LARRY E & TEREASA L	602594110
SHARP, JASON & BRIDGET	606321001
SPELLMAN, DANIEL W & LEIGH ANN	600009139
TSB ENTERPRISES, LLC	600047301
HILTON, CHERYL L	560000110
BLESSING PREMIER PROPERTY, LLC	600044100
OWEN, DAVID G. & AMY J., CO TR	580700200
JENSEN, JAN V & DEBORAH R	603787203
PRATT, BRADLEY S & DAWN R	606117000
VANNESS, SHERRIL	603434000
BERKE, JOAN S	605628000
FOX CREEK DEVELOPMENT, L.L.C.	603786035

Moved by Klein and seconded by Higgins to approve the Motor Vehicle Tax Exemption as indicated on the application by County Treasurer Jean Sidwell for New Life Assembly for a 2006 Royal Enclosed Trailer, 2013 Ford Cutaway Van, 2014 Sharp Enclosed Trailer, 2015 Ford Transit Wagon, 2017 Ford Transit Wagon, 1981 GMC Suburban, 1990 Homemade Pickup Box Trailer, 1995 Ford Club Wagon, 1996 United Enclosed Trailer and a 2003 INTL Bus. Upon roll call vote, the following Board members voted "Aye": Klein, Higgins, Kouba, Loeffelholz, Lynch, Morrow and McMullen. Motion declared carried.

Moved by Kouba and seconded by Loeffelholz to approve the Motor Vehicle Tax Exemption as indicated on the application by County Treasurer Jean Sidwell for Mid Nebraska Individual Services Inc. for a 2009 Chevrolet Cobalt, 2009 Chrysler Town and Country, 2010 Dodge Ram Truck 1500, 2009 Ford E450 Cutaway, 2004 Honda Element, 2008 Dodge Caravan, 2002 Dodge Caravan, 2005 Cargomate Trailer, 2015 Ford Taurus SEL, 2018 Ford Transit Van T-350 and a 2018 Chrysler Pacifica 4 door van. Upon roll call vote, the following Board members voted "Aye": Kouba, Loeffelholz, Higgins, Lynch, Morrow and McMullen. Abstain: Klein. Motion declared carried.

Moved by Klein and seconded by Loeffelholz to adjourn the Board of Equalization and return to the regular meeting of the Board of Commissioners at 9:36 A.M. Upon roll call vote, the following Board members voted "Aye": Klein, Loeffelholz, Higgins, Kouba, Lynch, Morrow and McMullen. Motion declared carried.

Chairman McMullen called for Citizen's forum and no one was present.

Chairman McMullen asked if there was anything else to come before the Board at 9:37 A.M. before he declared the meeting adjourned until the regular meeting at 9:00 A.M. on Tuesday, June 22 2021.