

**BUFFALO COUNTY BOARD OF COMMISSIONERS  
BUFFALO COUNTY BOARD OF EQUALIZATION  
TUESDAY, AUGUST 14, 2018**

The Buffalo County Board of Commissioners and the Buffalo County Board of Equalization met on Tuesday, August 14, 2018 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: Joseph Brayton, Kent Greder, Ivan Klein, Ronald Loeffelholz, Sherry Morrow, Dennis Reiter and William McMullen. A copy of the acknowledgment and receipt of notice and agenda by the Board of Commissioners is attached to these minutes. 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. 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 Brayton to approve the July 24, 2018 Board meeting minutes. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Brayton, Greder, Klein, Morrow, Reiter and McMullen. None voted "Nay". Motion declared carried.

Moved by Klein and seconded by Morrow to ratify the following August 3, 2018 bi-weekly payroll claims that were processed by the County Clerk. Upon roll call vote, the following Board members voted "Aye": Klein, Morrow, Brayton, Greder, Loeffelholz, Reiter and McMullen. None voted "Nay". Motion declared carried.

<b><u>GENERAL FUND</u></b>			
NET PAYROLL			231,815.80
AMERICAN FAMILY LIFE	E	PREMIUMS	1,162.57
RETIREMENT PLANS AMERITAS	R	EMPE RET	38,324.06
BUFFALO CO TREAS/WELLNESS	I	PREMIUMS	80.00
BUFFALO CO TREASURER	I	PREMIUMS	89,650.50
LIFE INSURANCE NORTH AMERICA	I	PREMIUMS	373.13
CREDIT MANAGEMENT	E	GARNISH	192.50
CREDIT MANAGEMENT	E	GARNISH	212.19
FIRST CONCORD	E	FLEX FUNDS	4,135.91
FIRST NATIONAL BANK	T	FEDERAL TAX	78,539.06
KEARNEY UNITED WAY	E	DONATIONS	97.67
MADISON NATIONAL LIFE	I	PREMIUMS	361.30
MADISON NATIONAL LIFE	I	LT DISABILITY	550.78
MASSMUTUAL FINANCIAL	I	DEFERRED COMP	1,115.00
NATIONWIDE RETIREMENT	R	DEFERRED COMP	755.00
NEBRASKA CHILD SUPPORT	E	CHILD SUPPORT	334.12
PRINCIPAL FINANCIAL	E	DENTAL	2,774.67
ROSS SCHROEDER & GEORGE	E	GARNISHMENT	106.87
STATE OF NE	T	STATE TAXES	12,319.47
VISION SERVICE PLAN	E	EMPE VSP EYE	709.34
<b><u>ROAD FUND</u></b>			
NET PAYROLL			51,581.66
AMERICAN FAMILY LIFE	E	PREMIUMS	781.97
RETIREMENT PLANS AMERITAS	R	EMPE RET	8,001.22
BUFFALO CO TREASURER	I	PREMIUMS	3,028.50
LIFE INSURANCE NORTH AMERICA	I	PREMIUMS	10.40
CREDIT MANAGEMENT	E	GARNISH	198.29
FIRST CONCORD	E	FLEX FUNDS	487.50
FIRST NATIONAL BANK	T	FEDERAL TAX	15,341.45
KEARNEY UNITED WAY	E	DONATIONS	5.00
MADISON NATIONAL	I	LT DISABILITY	107.20
NATIONWIDE RETIREMENT	R	DEFERRED COMP	272.50
NEBRASKA CHILD	E	CHILD SUPPORT	100.00
PRINCIPAL FINANCIAL	E	DENTAL	748.09
STATE OF NE	T	STATE TAX	2,191.42
VISION SERVICE PLAN	E	EMPE VSP EYE	204.08
<b><u>WEED FUND</u></b>			
NET PAYROLL			4,516.98
RETIREMENT PLANS AMERITAS	R	EMPE RET	710.37
BUFFALO CO TREASURER	I	PREMIUMS	251.50
FIRST CONCORD	E	FLEX FUNDS	25.00
FIRST NATIONAL BANK	T	FEDERAL TAX	1,445.96
MADISON NATIONAL	I	LT DISABILITY	3.51
PRINCIPAL FINANCIAL	E	DENTAL	29.04
STATE OF NE	T	STATE TAX	217.94

Moved by Morrow and seconded by Klein to accept the Buffalo County Treasurer July 2018 Fund Balance Report. Upon roll call vote, the following Board members voted "Aye": Morrow, Klein, Brayton, Greder, Loeffelholz, Reiter and McMullen. None voted "Nay". Motion declared carried.

Moved by Morrow and seconded by Greder to accept the Clerk of the District Court July 2018 Fee Report. Upon roll call vote, the following Board members voted "Aye": Morrow, Greder, Brayton, Klein, Loeffelholz, Reiter and McMullen. None voted "Nay". Motion declared carried.

Moved by Greder and seconded by Brayton to accept the June 2018 Community Action Partnership of Mid-Nebraska RYDE Report. Upon roll call vote, the following Board members voted "Aye": Greder, Brayton, Klein, Loeffelholz, Morrow, Reiter and McMullen. None voted "Nay". Motion declared carried.

Moved by Morrow and seconded by Loeffelholz to accept the Buffalo County Sheriff's Distress Warrant report. Upon roll call vote, the following Board members voted "Aye": Morrow, Loeffelholz, Brayton, Greder, Klein, Reiter and McMullen. None voted "Nay". Motion declared carried.

Moved by Greder and seconded by Morrow to accept the Buffalo County Treasurer Distress Warrant report. Upon roll call vote, the following Board members voted "Aye": Greder, Morrow, Brayton, Klein, Loeffelholz, Reiter and McMullen. None voted "Nay". Motion declared carried.

Moved by Klein and seconded by Loeffelholz to approve the following Resolution 2018-27 to authorize the transfer of uncollected taxes to inactive status. Upon roll call vote, the following Board members voted "Aye": Klein, Loeffelholz, Brayton, Greder, Morrow, Reiter and McMullen. None voted "Nay". Motion declared carried.

### **RESOLUTION 2018-27**

BE IT RESOLVED that the County Treasurer having presented a list of delinquent Personal Property taxes and persons owing same to the County Board of Commissioners, with the request that the taxes be placed on an inactive status, and stating that Distress Warrants have been certified for the collection of said taxes to the Sheriff of Buffalo County for two or more years and said taxes are uncollectible; and having stated that the inactive tax list is reviewed annually and if taxes are found to be collectible, Distress Warrants are again issued against the persons for collection of said taxes, all of which, being in accordance with Nebraska Statutes in such cases, the County Board of Commissioners hereby authorize the transfer of said taxes to an inactive status. 77-1738

Moved by Morrow and seconded by Greder to approve the release of pledged collateral in the amount of \$255,000.00 at the Exchange Bank for the Buffalo County Treasurer. Upon roll call vote, the following Board members voted "Aye": Morrow, Greder, Brayton, Klein, Loeffelholz, Reiter and McMullen. None voted "Nay". Motion declared carried.

Moved by Greder and seconded by Reiter to approve the following tax refund request submitted by County Treasurer Jean Sidwell for James and Barbara Eckhout in the amount of \$1,093.97 for parcel number 140128000. Upon roll call vote, the following Board members voted "Aye": Greder, Reiter, Brayton, Klein, Loeffelholz, Morrow and McMullen. None voted "Nay". Motion declared carried.

After discussion and review of the County Sheriff's report, it was moved by Greder and seconded by Klein to approve the Special Designated Liquor License application filed by National Audubon Society-Iain Nicholson Audubon Center at Rowe Sanctuary for an event located at 44450 Elm Island Road, Gibbon, NE to be held on August 31, 2018. Upon roll call vote, the following Board members voted "Aye": Greder, Klein, Brayton, Loeffelholz, Morrow, Reiter and McMullen. None voted "Nay". Motion declared carried.

Election Commissioner Lisa Poff was present for the following agenda item. Moved by Morrow and seconded by Greder to authorize Chairman McMullen to sign the Election Systems & Software LLC Agreement. Upon roll call vote, the following Board members voted "Aye": Morrow, Greder, Brayton, Klein, Loeffelholz, Reiter, and McMullen. None voted "Nay". Motion declared carried.

The Board discussed the Interlocal Agreement with the City of Kearney concerning Aerial Photograph and GIS services with Pictometry. The City and the County contracted for and received aerial photography from Pictometry International Corporation through a joint agreement in both 2013 and 2016. After discussion the Board tabled the decision until the August 28, 2018 meeting.

Moved by Klein and seconded by Loeffelholz to reappoint Marlin Heiden and Rich White to the Board of Adjustment for a three-year term ending on September 9, 2021. Upon roll call vote, the following Board members voted "Aye": Klein, Loeffelholz, Brayton, Greder, Morrow, Reiter and McMullen. None voted "Nay". Motion declared carried.

Chairman McMullen reviewed the following correspondence. The Board received letters from concerned Property Valuation Protest citizens. NIRMA sent notification of a NIRMA settlement dated August 7, 2018. The City of Kearney sent notices of Proposed Rezoning and Annexations into the City of Kearney. Chairman McMullen called on each board member present for committee reports and recommendations.

### **ZONING**

Zoning Administrator LeAnn Klein and Jason Wozniak were present for the following Zoning agenda items.

Chairman McMullen opened the Zoning Hearing at 9:15 A.M. for a zoning map amendment filed by Mitch Humphrey on behalf of Connie Scott for property described as part of the South Half of the Northeast Quarter and part of the North Half of the Southeast Quarter located in Section 5, Township 9 North, Range 18 West of the Sixth Principal Meridian, Buffalo County, Nebraska. They would

like to rezone this property from Agricultural to Agricultural-Residential. Mitch Humphrey was present to review the application and answer questions. Lois Buchanan was present with concerns about the change in Zoning from Agricultural District to the Agricultural Residential District. Chairman McMullen closed the hearing at 9:25 A.M. Moved by Klein and seconded by Loeffelholz to approve the Zoning Map Amendment with the following Resolution 2018-28. Upon roll call vote, the following Board members voted "Aye": Klein, Loeffelholz, Brayton, Greder, Morrow, Reiter, and McMullen. None voted "Nay". Motion declared carried.

### **RESOLUTION 2018-28**

WHEREAS, on June 20, 2018, Mitchell Humphrey on behalf of Connie Scott have applied for a zoning map amendment with the Buffalo County Zoning Administrator requesting that the following real estate property, hereinafter referred to as the "subject property", to wit:

A tract of land being part of the South Half of the Northeast Quarter (S ½ NE 1/4) and part of the North Half of the Southeast Quarter (N ½ SE 1/4) of Section 5, Township 9 North, Range 18 West of the Sixth Principal Meridian, Buffalo County, Nebraska, more particularly described as follows: Referring to the Northeast Corner of said Section 5 and assuming the East line of the Northeast Quarter of said Section 5 as bearing S 00°34' 03" E and all bearings contained herein are relative thereto; thence S 00°34' 03" E and on the East line of said Northeast Quarter of said Section 5 a distance of 1980.1 feet; thence leaving the East line of the Northeast Quarter of said Section 5, WEST on the South line of the North 120 rods (1980.0 feet) of said Section 5 a distance of 1257.48 feet to the ACTUAL PLACE OF BEGINNING, said place of beginning being on the West property line of a public road, Turkey Creek Road; thence S 02°16' 30" W and on the aforesaid West property line a distance of 1256.37 feet; thence West a distance of 41.97 feet; thence N 19°57' W a distance of 223.83 feet; thence N 29°49' W a distance of 428.4 feet; thence N 36°08' 16" W a distance of 262.34 feet; thence N 48°09' 02" W a distance of 211.9 feet; thence N 67°28' 18" W a distance of 709.47 feet, thence NORTH a distance of 48.22 feet to a point on the South line of the North 120 rods (1980.0 feet) of said Section 5, thence East on the aforesaid South line a distance of 1349.11 feet to the place of beginning. Containing 14.35 acres, more or less.

be changed from the Agricultural (AG) District to the Agricultural-Residential (AGR) District.

WHEREAS, this is solely a zoning map amendment request and the subject property would or could have other land use regulations that would apply to it above and beyond the zoning map amendment sought at this meeting, and

WHEREAS, on July 19, 2018, the Buffalo County Planning and Zoning Commission following public hearing with notice as required recommended approval of such proposed change in zoning on a 5-0 vote with 3 absent, and

WHEREAS, on August 14, 2018, this Board conducted a public hearing and considered this Zoning Map Amendment, the minutes of the Planning and Zoning Commission considering this amendment, Buffalo County Zoning Regulations, and Comprehensive Plan, and finds:

- a. There was one person that voiced her opposition.
- b. That such change in zoning designation would have minimal adverse effect on surrounding properties.
- c. That the intended uses of the Agricultural-Residential District is consistent with property use in the surrounding area.
- d. This amendment is consistent with the growth and development of Buffalo County and the overall Comprehensive Plan adopted by Buffalo County, Nebraska, and
- e. The subject property is situated close to already existing public improvements, such as sufficient utilities so that the map amendment with its attendant changes in uses will not cause additional public costs to function effectively.

WHEREAS, no protest (s) against such amendment have been filed with the Buffalo County Clerk within seven days of conclusion of public hearing of such Commission as allowed under Section 11.4, and

WHEREAS, the votes in favor of adoption of this resolution need only be by majority of members to this Board of Commissioners.

NOW THEREFORE, BE IT RESOLVED BY THE BUFFALO COUNTY BOARD OF COMMISSIONERS that application for zoning map amendment to change the subject property from the Agricultural (AG) District to the Agricultural-Residential (AGR) District is approved, and

BE IT FURTHER RESOLVED that a copy of this Resolution shall be filed in the Register of Deed's office against subject property and any parcel situated partially or entirely within such legal description, and that the County Clerk shall make amendment to Buffalo County Zoning District Map originally adopted on or about September 10, 2002.

Moved by Loeffelholz and seconded by Reiter to amend Resolution 2018-26 that was adopted on July 24, 2018. This amendment will correct the legal description before the Special Use permit is filed against the property. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Reiter, Brayton, Greder, Klein, Morrow and McMullen. None voted "Nay". Motion declared carried.

### **RESOLUTION 2018-26A**

WHEREAS, Scott E. Pritchard and Tracy L. Pritchard, Applicants, have filed for a Special Use Permit with Buffalo County Clerk and/or Zoning Administrator.

WHEREAS, one application was filed June 1, 2018 to increase from a Class II to a Class III Livestock Facility for cattle feeding to be situated on the following legal description: The Southwest Quarter of Section Five, Township Twelve North, Range Sixteen West

of the Sixth Principal Meridian, Buffalo County, Nebraska except a tract of land being part of the South Half of said Section 5, more particularly described as follows: Referring to the Southwest corner of Section 5 and assuming the South line of Section 5 as bearing N 89°18' 01" E and all bearings contained herein are relative thereto; thence N 89°18' 01" E and on the South line of Section 5 a distance of 1620.96 feet to the ACTUAL PLACE OF BEGINNING; thence continuing N 89°18' 01" E and on the South line of said Section 5 a distance of 1859.27 feet; thence leaving the South line of said Section 5, N 51°20' 11" W a distance of 262.69 feet; thence N 73°54' 50" W a distance of 646.50 feet; thence S 84°34' 14" W a distance of 416.54 feet; thence S 78°57' 56" W a distance of 196.01 feet; thence S 56°26' 43" W a distance of 484.90 feet; thence S 45°44' 52" W a distance of 30.27 feet to place of beginning.

WHEREAS, on June 21, 2018 the Buffalo County Planning and Zoning Commission conducted a public hearing on such Special Use Permit and on a 5-0 vote with three absent voted to forward this application to the County Commissioners, and

WHEREAS, on July 24, 2018, the Buffalo County Board of Commissioners held a public hearing on this Special Use Permit and, WHEREAS, six exhibits are attached to the application

1. Five signed letters of agreement from adjoining land owners within one mile of the facility.
2. The application of the Special Use Permit.

WHEREAS, only a simple majority is required by this Board to approve this Special Use Permit because no protests against issuance of this permit have been filed, and

WHEREAS, the Board after public hearing and review of the Special Use application finds:

1. No additional buildings are planned at this time.
2. This is to increase from a Class II to a Class III livestock facility with a maximum of 3,000 head of cattle.
3. They also would have a retaining barrier.
4. They would have no active liquid waste system.

WHEREAS, the requested amendment to this previously issued special use permit is found to be in compliance with Section 6.2 of Buffalo County's Zoning Regulations now in effect, in that if the proposed amendment, with the below stated conditions contained in this Resolution, would:

1. Be compatible with and similar to the use permitted in the district, and
2. Not be a matter which should require re-zoning of the property, and
3. Not be detrimental to adjacent property, and
4. Not tend to depreciate the value of the surrounding structures or property, and
5. Be compatible with the stated intended use of the district, and
6. Not change the character of the district, and
7. Be in accordance with the Comprehensive Plan.

NOW THEREFORE, BE IT RESOLVED THAT BY THE BUFFALO COUNTY BOARD OF COMMISSIONERS by a majority vote of its members, this Board approves applicants' requested Special Use Permit, subject however to the following:

1. This is for a Class III livestock facility with a maximum of 3,000 head of cattle.
2. All rules and regulations shall be in compliance with State and Federal regulations.
3. They also would have a retaining barrier.
4. They would have no active liquid waste system.

BE IT FURTHER RESOLVED that this Board reserves the power to revoke such special use permit for failure to comply with such terms, conditions and requirements, or take such other action as it may deem necessary to obtain compliance. If the Zoning Administrator or any two members of this Board find at any time that the terms, conditions and requirements of this special use permit have not been complied with, or that any phase thereof has not been completed within the time required under said special use permit or any amendment thereto, the Zoning Administrator or any two members of this Board shall report this fact to the County Commissioners, and thereafter this Board may conduct review of compliance by public hearing with notice given to applicant(s) and/or entity using the subject property. Following such public meeting this Board may take any action it may deem necessary to secure compliance including revocation and termination of this special use permit.

RESOLVED FURTHER that a copy of this Resolution shall be filed against the subject property as described above.

Moved by Loeffelholz and seconded by Reiter to recess the regular meeting of the Board of Commissioners at 9:28 A.M. and reconvene as a Board of Equalization. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Reiter, Brayton, Greder, Klein, Morrow and McMullen. None voted "Nay". Motion declared carried.

### **BOARD OF EQUALIZATION**

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

Moved by Klein and seconded by Reiter to approve the Property Valuation Hearing Minutes dated July 19, July 20, July 23 and July 24, 2018. Upon roll call vote, the following Board members voted "Aye": Klein, Reiter, Brayton, Greder, Loeffelholz, Morrow and McMullen. None voted "Nay". Motion declared carried.

Deputy County Attorney Hoffmeister reviewed the documents relating to the confessions of judgment to be considered by the Board before the following action was taken. Thomas Tye, legal counsel representing Scott Morris, Jeff Warren, Betty Heiliger, Sharon Schukei and Jack Potts were present.

Moved by Brayton and seconded by Klein that Buffalo County Board of Equalization Confesses Judgment for the following Tax Equalization and Review Commission 2017 valuation appeal as concerns commercial property parcel #620162020 in Commission Case #17C0091 in the amount of \$4,760,160 and that the Buffalo County Attorney's Office be, and hereby is, authorized to confess judgment on behalf of this Board, in the above amount for the described tax parcel and pending valuation appeal for tax year 2017. Upon roll call vote, the following Board members voted "Aye": Brayton, Klein, Greder, Loeffelholz, Morrow, Reiter and McMullen. None voted "Nay". Motion declared carried.

Moved by Brayton and seconded by Klein that Buffalo County Board of Equalization Confesses Judgment for the following Tax Equalization and Review Commission 2017 valuation appeal as concerns residential property parcel #603821015 in Commission Case #17R122 in the amount of \$620,030 and that the Buffalo County Attorney's Office be, and hereby is, authorized to confess judgment on behalf of this Board, in the above amount for the described tax parcel and pending valuation appeals for tax year 2017. Upon roll call vote, the following Board members voted "Aye": Brayton, Klein, Greder, Loeffelholz, Morrow, Reiter and McMullen. None voted "Nay". Motion declared carried.

Moved by Brayton and seconded by Klein that Buffalo County Board of Equalization Confesses Judgment for the following Tax Equalization and Review Commission 2017 valuation appeal as concerns residential property parcel #602052225 in Commission Case #17R121 in the amount of \$31,170 and that the Buffalo County Attorney's Office be, and hereby is, authorized to confess judgment on behalf of this Board, in the above amount for the described tax parcel and pending valuation appeal for tax year 2017. Upon roll call vote, the following Board members voted "Aye": Brayton, Klein, Greder, Loeffelholz, Morrow, Reiter and McMullen. None voted "Nay". Motion declared carried.

Moved by Brayton and seconded by Klein that Buffalo County Board of Equalization Confesses Judgment for the following Tax Equalization and Review Commission 2017 valuation appeals as concerns residential property parcels #603741580 and #603741600, in Commission Cases #17R119 and #17R120, respectively in the amount of \$2,745 for 17R119 and \$1,585 for 17R120, due to valuation adjustments and the subject properties were originally misclassified for assessment purposes as being properties that were situated within municipal limits with full municipal services being provided. The records were corrected to indicate that both these properties are within corporate limits, but are not being provided municipal services of any kind. Additionally, part of one parcel has significant use as a detention cell which was not on the assessment records. The Buffalo County Attorney's Office be, and hereby is, authorized to confess judgment on behalf of this Board, in the above amounts for the described tax parcels and pending valuation appeals for tax year 2017. Upon roll call vote, the following Board members voted "Aye": Brayton, Klein, Greder, Loeffelholz, Morrow, Reiter and McMullen. None voted "Nay". Motion declared carried.

Moved by Brayton and seconded by Klein that Buffalo County Board of Equalization Confess Judgment in Tax Equalization & Review Commission Case #17R0035, 17R0036, and 17R0037 in appeals concerning Betty J Warren, Appellant, and Buffalo County, Appellee, for properties identified as tax parcels #601638000, 605168120, and 606335202 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 2017 these properties had an assessed valuation of \$170,000 for parcel #601638000 the amount requested on the 2017 protest form; \$90,000 for parcel #605168120; and \$130,000 for parcel #606335202. Upon roll call vote, the following Board members voted "Aye": Brayton, Klein, Greder, Loeffelholz, Morrow, Reiter and McMullen. None voted "Nay". Motion declared carried.

Moved by Brayton and seconded by Klein that Buffalo County Board of Equalization Confess Judgment in Tax Equalization & Review Commission Case #17C132 in appeal concerning Gibbon Packing, LLC, Appellant, and Buffalo County, Appellee, for property identified as tax parcel #640014000 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 2017 this property had an assessed valuation of \$3,224,580, the amount requested on Appellant's 2017 valuation protest form. Upon roll call vote, the following Board members voted "Aye": Brayton, Klein, Greder, Loeffelholz, Morrow, Reiter and McMullen. None voted "Nay". Motion declared carried.

Moved by Brayton and seconded by Klein that Buffalo County Board of Equalization Confess Judgment in Tax Equalization & Review Commission Case #17C148 in appeal concerning Jeffrey C. Knapp and Barbara Brandt, Appellant, and Buffalo County, Appellee, for property identified as tax parcel #600855000 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 2017 this property had an assessed valuation of \$28,875, the amount requested on Appellant's 2017 valuation protest form. Upon roll call vote, the following Board members voted "Aye": Brayton, Klein, Greder, Loeffelholz, Morrow, Reiter and McMullen. None voted "Nay". Motion declared carried.

Moved by Brayton and seconded by Klein that Buffalo County Board of Equalization Confess Judgment in Tax Equalization & Review Commission Case #17R006 in appeal concerning Sharon K. Schukei, Appellant, and Buffalo County, Appellee, for property identified as tax parcel #640561000 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 2017 this property had an assessed valuation of \$114,995, which was the amount submitted by the

protesting party in the 2017 protest. Upon roll call vote, the following Board members voted “Aye”: Brayton, Klein, Greder, Loeffelholz, Morrow, Reiter and McMullen. None voted “Nay”. Motion declared carried.

Moved by Brayton and seconded by Klein that Buffalo County Board of Equalization Confess Judgment in Tax Equalization & Review Commission Case #17R082 in appeal concerning Betty Y. Heiliger, Appellant, and Buffalo County, Appellee, for property identified as tax parcel #602918407 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 2017 this property had an assessed valuation of \$224,119, the amount requested on Appellant’s 2017 valuation protest form. Upon roll call vote, the following Board members voted “Aye”: Brayton, Klein, Greder, Loeffelholz, Morrow, Reiter and McMullen. None voted “Nay”. Motion declared carried.

Moved by Brayton and seconded by Klein that Buffalo County Board of Equalization Confess Judgment in Tax Equalization & Review Commission Case #17R0239 in appeal concerning Jack A. Potts, Appellant, and Buffalo County, Appellee, for property identified as tax parcel #603786097 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 2017 this property had an assessed valuation of \$209,885, which is the 2018 assessed valuation for this property. Upon roll call vote, the following Board members voted “Aye”: Brayton, Klein, Greder, Loeffelholz, Morrow, Reiter and McMullen. None voted “Nay”. Motion declared carried.

Moved by Greder and seconded by Morrow to accept the 2018 Cemetery Report submitted by County Assessor Skinner. Upon roll call vote, the following Board members voted “Aye”: Greder, Morrow, Brayton, Klein, Loeffelholz, Reiter and McMullen. None voted “Nay”. Motion declared carried.

Moved by Morrow and seconded by Greder to approve Tax List Corrections numbered 4488 through 4493 submitted by County Assessor Skinner. Upon roll call vote, the following Board members voted “Aye”: Morrow, Greder, Brayton, Klein, Loeffelholz, Reiter and McMullen. None voted “Nay”. Motion declared carried.

Don Green was present on behalf of Waunita Delaet for the Property Valuation Protest that had notice of valuation changes after June 1, 2018. Moved by Greder and seconded by Morrow to approve the valuation change for Waunita Delaet for parcel numbers 600566200 to the amount of \$5,560.00 and 600566100 to the amount of \$10,840.00. Upon roll call vote, the following Board members voted “Aye”: Greder, Morrow, Brayton, Klein, Loeffelholz, Reiter and McMullen. None voted “Nay”. Motion declared carried.

Roger Burkey was present for the Property Valuation Protest that had notice of valuation changes after June 1, 2018. Moved by Brayton and seconded by Reiter to approve the valuation change for parcel number 460084116 to the amount of \$697,425.00. Upon roll call vote, the following Board members voted “Aye”: Brayton, Reiter, Greder, Klein, Loeffelholz, Morrow and McMullen. None voted “Nay”. Motion declared carried.

County Treasurer Jean Sidwell was present for the following agenda items.

Moved by Klein and seconded by Greder to approve Motor Vehicle Tax Renewal Exemption as indicated on the application by County Treasurer Sidwell for Evangelical Free Church on a 2012 Dodge Pickup. Upon roll call vote, the following Board members voted "Aye": Klein, Greder, Brayton, Loeffelholz, Morrow, Reiter and McMullen. None voted “Nay”. Motion declared carried.

Moved by Greder and seconded by Klein to approve Motor Vehicle Tax Renewal Exemption as indicated on the application by County Treasurer Sidwell for Evangelical Lutheran Good Samaritan Society (St. Johns) on a 2003 GMC Pickup, 2013 Ford Bus and a 2012 Dodge Caravan. Upon roll call vote, the following Board members voted "Aye": Greder, Klein, Brayton, Loeffelholz, Reiter and McMullen. Abstain: Morrow. None voted “Nay”. Motion declared carried.

Moved by Greder and seconded by Loeffelholz to approve Motor Vehicle Tax Renewal Exemption as indicated on the application by County Treasurer Sidwell for Evangelical Lutheran Good Samaritan Village (St. Lukes) on a 2010 Ford Cutaway Van, 2014 Dodge Grand Caravan, 2006 Ford Pickup and 2003 Dodge Grand Caravan. Upon roll call vote, the following Board members voted "Aye": Greder, Loeffelholz, Brayton, Klein, Reiter and McMullen. Abstain: Morrow. None voted “Nay”. Motion declared carried.

Moved by Loeffelholz and seconded by Greder to adjourn the Board of Equalization and return to the regular meeting of the Board of Commissioners at 9:56 A.M. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Greder, Brayton, Klein, Morrow, Reiter and McMullen. None voted “Nay”. Motion declared carried.

## **REGULAR AGENDA**

Highway Superintendent John Maul was present for the following agenda item.

Moved by Klein and seconded by Reiter that the Buffalo County Board of Commissioners hereby accept that the Union Pacific Railroad Crossing No. DOT 817019C, RRMP 207.35 on Apache Road is eligible for installing active automated lights and gates that will be funded as: 90% Federal Rail Safety Funds; 2.5% State Crossing Funds; 5% Company Funds and 2.5% Buffalo County Funds. Total Project estimated at \$524,333.00 with the following Resolution 2018-29. Upon roll call vote, the following Board members voted "Aye": Klein, Reiter, Brayton, Greder, Loeffelholz, Morrow and McMullen. None voted “Nay”. Motion declared carried.

## **RESOLUTION 2018-29**

**WHEREAS**, the County Board of Buffalo County, the Union Pacific Railroad Company and the State of Nebraska intend to make improvements to a railroad grade crossing, located on Apache Road, West of Elm Creek at DOT No 817019C.

**WHEREAS**, the parties have provided for the terms and conditions for making those improvements in a Supplemental Agreement.

**WHEREAS**, the County of Buffalo wishes to enter into this three-party agreement.

**NOW, THEREFORE, BE IT RESOLVED**, the County Board of Buffalo County hereby authorizes the County Board Chair to sign an agreement with the State of Nebraska, Department of Transportation and the Union Pacific Railroad Company for the installation of flashing light signals and gates and constant warning circuitry on Apache Road at Union Pacific Railroad Company DOT. No. 817019C.

NDOR Project Number: RRX-NFG-7378(1) NDOR Control

Number: 42878

NDOR Project Description: Elm Creek West UPRR Crossing

Megan McKown was present to discuss NACO Madison National Life and LTD Insurance Services. No decisions were made at this time in regards to the current life insurance benefits for County employees. A decision will be made at the next Board meeting on August 28, 2018.

Chairman McMullen called for Citizen's forum and Scott Seeba addressed the Board about his property valuation protest process and results.

Chairman McMullen asked if there was anything else to come before the Board at 10:30 A.M. before he declared the meeting adjourned until the regular meeting at 9:00 A.M. on Tuesday, August 28, 2018.

ATTEST:

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William McMullen, Chairman  
Buffalo County Board of Commissioners

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Janice I. Giffin  
Buffalo County Clerk

(SEAL)