



Custer County Board Minutes



MINUTES OF THE CUSTER CO. BOARD OF SUPERVISOR

July 9, 2019

The Custer Co. Board of Supervisors met in regular session, on Tuesday, July 9, 2019, in the boardroom of the Custer Co. Courthouse. Chairman Fox called the meeting to order at 9:00 a.m. and reported the Open Meeting Laws are posted on the south wall. The following board members were present, Fox, Bryner, Kleeb, Myers, Olson, Eggleston, Stunkel, and Constance Gracey, Custer Co. Clerk.

Motion by Kleeb, 2nd Eggleston, to approve the minutes of June 25, 2019. Roll call vote. Ayes- all

Committee reports were given by Fox.

GENERAL FUND CLAIMS: Salary-\$107248.55;SS-7899.69;Ret-6923.43;Exp-490.92;

Bc/Bs Of Nebraska	Premium	20,063.87
Becky Mccracken	Fees	42.25
Black Hills Energy	Serv	297.81
Bootstraps Marketing	321	65
Broken Bow Municipal Utilities	Serv	6,629.51
Central Ne Medical Clinic Pc	Care	67.6
Central Nebraska Attorneys	Fees	335
Central Nebraska Bobcat	115977	54.32
Central Nebraska Forensics Serv	Contr.	3,100.00
Cranwell Plumbing & Heating	Floor Drain	70
Culligan Water Conditioning	9365	36
Custer County Chief	Clerk-Subscrip	85.63
Custer County Clerk of Dist Court	Fees	622
Dollar General Store	Supp.	171.4
Eakes Office Solutions	Off. Supp.	194.98
EZ It Solutions	3404	250
Gary's Super Foods	Groc	700.75
Glen Weinman	Rent	250
Great Plains Communications	Serv	1,924.21
Grocery Kart	Groc	233.39
Heritage Bank	Rent	30
Holcomb Pharmacy	Inmate	34.53
Holt County Treasurer	Prob. Exp.	5,051.92
Howard County Clerk	Bailiff exp.	5,508.65
Julie Toline	Photos	100
Keep Nebraska Beautiful	Membership	100
Kirkpatrick Cleaning Solutions	10643	2,952.31
M & M Electric Inc	Rep	60.92
Mid-Nebraska Individual Serv	Labor	152
Mips Inc	Prog.	533.82
Ne Law Enforcement Training	8313	150
Nirma & Nirma Ii	Prem.	181,134.00



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Officenet	Off. Supp.	218.33
Olsson Associates	Surv.	112.5
Osa/Computers Plus Office	Off. Supp.	294.06
Pitney Bowes Inc	Pstge . Exp.	414.79
Presto-X	14711873	58
Prime Plumbing Llc	Rep	120
Quill Corporation	Off. Supp.	71.24
Radiology Services Pc	853145	17.68
Region Iii Mental Health	Fy 19/20	27,735.81
Sennett,Duncan,Jenkins&Wickham	Fees	3,979.08
Seven Springs Inc	91109	36
Tap Publishing	212764	227.63
Trotter Service	Fuel	51.5
Us Postal Service	Postage	2,000.00
Varney-Rexall Health Mart	Inmate	16.65
Verizon Wireless	Serv	90.16
Village Uniform	468809	21.75
Zee Medical Service Inc #125	125*026902	171.95

Motion by Eggleston, 2nd Bryner, to approve the General Fund claims. Roll call vote. Ayes-all

ROAD FUND CLAIMS: Salary-\$77945.12;SS-5869.27;Ret-4710.66;

Asphalt & Fuel Supply	65971	7,885.00
Bc/Bs Of Nebraska	Prem.	15,231.96
Bow Glass	12768	265.48
Broken Bow Municipal Utilities	Serv	865.1
Callaway Light & Water	Serv	52.75
Callaway True Value	B175481	206.11
Central I T Inc	19718	330.95
Centurylink	Serv	230.59
Colonial Research Chemical Co	Chem.	808
Contech Engineered Solution	18606362	287.5
Cornhusker International Truck Inc	2546325	235.33
Custer Co Highway Petty Cash	Reimb.	16.81
Custer Public Power District	14874-2 #6	43.97
Custer Transfer Station Inc	50540	12
Eakes Office Solutions	Off. Supp.	59.9
Farritor Auto Parts	Parts	60
Garrett Tires, Treads & Appliances	Tires	276.5
Grint's Farm Supply	197742	46.37
Hotsy Equipment Co	295527	849.4
Inland Truck Parts Company	In-344079	542.5
Jebro Inc	255984	83,760.30
K & R Reese Farms Llp	336	25,905.00
Kaco Supplies	6513	560



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Marc	0668293-In	226.66
Mead Lumber	3441860	32.59
Murphy Tractor & Equipment	1183532	2,170.76
Myers Construction Inc	4072	2,375.00
Ne Peterbilt/Ford	N68514	102.18
Norfolk Transmission&Exhaust	21316	2,449.00
O'brien's Hardware	Parts	18.98
Orscheln Farm and Home--Road	Parts	27.54
Paulsen, Inc	140800	152.69
Road Builders Machinery& Supply	P53003	77.3
Ross Electric Inc	9075	892.88
Sapp Bros Petroleum	Fuel	16,637.55
Sargent Municipal Utilities	Serv	60.68
T & F Sand & Gravel	Grav	13,441.94
Titan Machinery	1041888	520.69
Titan Machinery	12575592	266
Trotter's Fertilizer	52227	336.08
Truck Equipment Service Co	1902746	158.08
Wenquist Inc.	210885	1,239.15
Wick's Sterling Trucks	816321	173.82
Yant Equipment Company Inc.	C01006235	1,154.61
Zee Medical Service Inc #125	Safety kit	376.75

Motion by Stunkel, 2nd Olson, to approve the Road Fund claims. Roll call vote. Ayes-all Abstain- Bryner , Myers

COMMUNICATIONS FUND CLAIMS: Salary-\$7097.82;SS-528.89;Ret-479.10;

Bc/Bs Of Nebraska	Prem.	2,176.33
Custer Public Power District	Serv	477.89
Das State Accounting	St. Fee	448
Geocomm, Inc	20190304-Ccne	6,000.00
Great Plains Communications	Serv	360
Osa/Computers Plus Office	Off. Supp.	59.99

Motion by Olson, 2nd Bryner, to approve the Communications Fund claims. Roll call vote. Ayes-all

DEEDS MODERNIZATION/PRESERVATION FUND CLAIMS:

Mips Inc	Prog.	176.8
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Motion by Olson, 2nd Eggleston, to approve the Deeds Mod/Pres Fund claims. Roll call vote. Ayes-all

SINKING FUND CLAIMS:

M. Eggleston 2 T.V. -Bd. Room 1879.96

Motion by Myers, 2nd Olson, to approve the Sinking Fund claims. Roll call vote. Ayes-all

STOP PROGRAM FUND CLAIMS:

EZ It Solutions	1006	725
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Motion by Olson, 2nd Eggleston, to approve the Stop Program Fund claims. Roll call vote. Ayes-all



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REUSE GRANT FUND CLAIMS:

Custer County Ec. Development	19-Apr	342.32
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Motion by Eggleston, 2nd Olson, to approve the Reuse Grant Fund claims. Roll call vote. Ayes-all

Motion by Olson, 2nd Eggleston, to approve the Special Designated License for the Arnold Volunteer Fire Department for a fundraiser on July 20, 2019, which the Chairman had signed contingent on this approval. Roll call vote. Ayes-all

Motion by Kleeb, 2nd Eggleston, to adjourn as the Co. Board and convene as the **Board of Equalization at 9:20 a.m.** Roll call vote. Ayes-all Nays-none

Five forms 425 were filed with the Co. Clerk and Chairman Fox read and reviewed and TUA. Stern Housing, LLC; Randy Rhoad; CK Land LLC; Randall Kettleborough; Eldon E Epley.

Motion by Kleeb, 2nd Bryner, to take under advisement and review with the Co. Assessor. Roll call vote. Ayes-all

Motion by Eggleston, 2nd Bryner, to recess as the **Board of Equalization** and reconvene as the Co. Board at 9:25 a.m. Roll call vote. Ayes-all

Craig Sheridan, with Drone Works, informed and reviewed with the Co. Board exactly what can be done with a drone for mapping, pictures, and sending to gworks for Custer County. His suggestion was to do a pilot program with about 10 hours of time and see what they think. The Co. Board made no decisions at this time.

Motion by Kleeb, 2nd Bryner, to approve the June monthly fee reports for the Co Clerk, Reg of Deeds, Clerk District Court, Co. Sheriff and Recycling center. Roll call vote. Ayes-all

Motion by Kleeb, 2nd Eggleston, to adjourn as the Co. Board and convene as the **Board of Equalization at 9:55 a.m.** Roll call vote. Ayes-all Nays-none

L. Lymber, Co. Assessor presented these corrections:

Motion by Olson, 2nd Myers, to approve an over, under, omitted property valuation correction, Jayson Eggleston, Dist #6. Roll call vote. Ayes-all Abstain-Eggleston

Motion by Olson, 2nd Bryner, to approve an over, under, omitted property valuation correction, in Dist. #5, Donna McCaslin, Stephen Brezenski, Robert Kenney. Roll call vote. Ayes-all

Motion by Stunkel, 2nd Bryner, to approve an over, under, omitted property valuation correction, in Dist. #7, Rollie, Gary, Rodney Amsberry. Roll call vote. Ayes-all

Motion by Eggleston, 2nd Bryner, to recess as the **Board of Equalization** and reconvene as the Co. Board at 10:00 a.m. Roll call vote. Ayes-all

Custer County Historical Society with members of L. Bristol, T. Hendrickson, S. Kaelin, G. Kissel, E. Curtis, P. Loomer presented a slide show on Tractors and handed out information on projects to be completed. Also requested support for FY19-20 for the same \$8500.00.

Richard Chandler, repr. for Sempra and Lisa Liepzig, repr. for AEP, reviewed the change over and ownership of the Prairie Hills Wind Farm. Liepzig will be taking over the projects and development of Prairie Hills Wind Farm.



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Chairman Fox and board members discussed and SORC and due to road conditions the race may be shortened. Motion by Stunkel, 2nd Eggleston, to authorize the signing of the Resolutions that were approved last fall to close the roads for the SORC, Res. #17-2019 and Res. #18-2019. Roll call vote. Ayes-all Abstain-Olson

Ron Jorgenson, prior County Supervisor reviewed the NIRMA policy and the other benefits that we receive as a County. They are Nebraska Intergovernmental Risk Management Assoc., with 82 of the 93 counties as members, and 16 Ag Society's, along with other good information.

After much discussion on Roads, it was decided to transfer money. Motion by Stunkel, 2nd Eggleston, by Res. #19-2019, to transfer 1.5 million from the Inheritance Tax Fund to the Road Department Fund. Roll call vote. Ayes-all

Brent Burkland, Eng. from TC Engineering, discussed developing a road matrix for Custer County. The Co. Board directed him to come back with a proposal and time frame for what we need to get completed.

Andrew Ambriz, Custer Economic Development, reported to the Co. Board of need to refinance a CDBG loan. Motion by Kleeb, 2nd Myers, to approve, as recommended by the CDBG board a loan agreement Amendment for Geared4Sports, for the balloon payment to be paid monthly and final payment on Nov. 1, 2020. Roll call vote. Ayes-all Abstain-Bryner

D. Kennedy presented two SDL. Motion by Kleeb, 2nd Eggleston, to approve two Special Designated Licenses for the Broken Bow Chamber of Commerce, Ladies Steak Fry on Aug. 5th and the Men's Steak Fry on Aug 8th, 2019, to be held at the Custer County Fairgrounds. Roll call vote. Ayes-all

Co. Clerk Gracey, reported to the Co. Board of the changes from the NE State Bank on direct deposit-business online banking. Motion by Stunkel, 2nd Eggleston, to approve a one time fee of \$30.00, for the token fee for NE State Bank. Roll call vote. Ayes-all

Meeting adjourned and return at 1:00 to begin Property Valuation Protests Hearings.

July 9, and July 10, 2019

PROPERTY VALUATION PROTESTS HEARINGS

The Custer Co. Board of Supervisors met in regular session, on Tuesday, July 9, 2019, in the boardroom of the Custer Co. Courthouse. Chairman Fox called the meeting to order at 1:00 P.M. and reported the Open Meeting Laws are posted on the south wall.

Chairman Fox called the meeting to order at 1:00 p.m.

Motion by Kleeb, 2nd Eggleston, to adjourn as the Co. Board and convene as the **Board of Equalization at 1:00 p.m.** Roll call vote. Ayes-all Nays-none

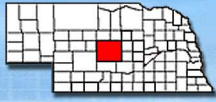
I, Barry Fox, Chairman will read the following Agenda and Procedure.

1. Call to Order

This is a formal hearing of the Custer County Board of Equalization called for the purpose of considering valuation protests filed by taxpayers, in accordance with Nebr. Rev. Stat. Section 77-15-1 and the sections that follow.

2. Introduction of Parties

As Provided by law, the Board of Equalization is composed of members of the county board.



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Robert Myers-Dist#1, Tammy Kleeb-Dist#2, Barry Fox-Dist#3, Dwain Bryner-Dist#4, Don Olson-Dist#5, Matthew Eggleston-Dist#6, Douglas Stunkel-Dist#7. Also present is the County Assessor, Lana Lymber and County Attorney, Steven Bowers.

3. Taxpayer

The burden of proof in these proceedings' rests on the protesting taxpayer

4. Rulings:

No rulings will be issued on the day of the hearing. At the conclusion of the hearings, the Board will take protests under advisement. Within seven days after a final decision by the board, notice of such action will be furnished to the protester by the County Clerk, as provided by law.

5. Introduce - County Assessor

The Co. Assessor will now give the general outline of the procedures she has to follow in setting the valuations.

Lana Lymber, Co. Assessor read this statement- and presented the 3 Year Plan of Assessment for 2020, 2021,2022.

Lana Lymber read this letter – please enter into the record of these proceedings of the Custer County Board of Equalization, the following true and accurate copies and/or items available in the assessment office which pertain to the 2019 tax year valuations.

Real Property Regulations

Tax Equalization and Review commission’s Findings and Order for tax year 2019

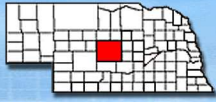
2019 Reports and Opinions of the Property Tax Administrator which include: Residential Reports & Correlation, Commercial Reports & Correlation, Agricultural or special Valuation Reports, Assessment Actions on the 3 classes of property, 2019 Assessment Survey, R & O Statistics for the 3 classes of property, County Reports including Abstract of Assessment, Agricultural Land Detail, Certificate of Taxes Levied, Assessor’s Three-Year Plan of Assessment, Maps and Value History.

Also available in the Assessment Office is the Nebraska Assessor’s Reference Manual, Agricultural Valuation Manual, IAAO reference books, residential and commercial costing handbooks from Marshall & Swift, sales rosters used to determine residential, commercial and agricultural values, with materials relevant to the valuation process.

Respectfully submitted, Lana S Lymber, Assessor for Custer County.

2019 Property Protest Descriptions-July 2019

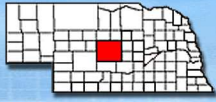
Pamela Roth	1	Third Add Blk 8, Lts 3-4 Comstock Village	land&Bldg
Ethan Harders	2	Pawnee Hghts Add: Lot 13 Bbow City	Bldgs
Eric Sanford	3	Perkins Add: Blk 1 Lts 7-8 & Par 12'x100' Arnold Vill	Bldgs
Alexandrea Walker	4	Org Twn Blk 48 S 6' Lot 17, Lots 18-19 N17' Lot 20	



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Robert Holland	5	Lincoln Add: Blk 2, Lot 1, Ansley Village	land&Bldg
Linda Crawford	6	RR Add Blk 60 Unplated TR E of lot 13, Mobil Home	
Andrew Gray	7	OT Block 26 Lot 1-6 Oconto Village	land&Bldg
Shari Sheppard	8A 8B	Orig town Blk 49, Lots 7-8-9 Callaway Village Par 000588205	land&Bldg land&Bldg
Dan Eastburn	9	Gordon's 2nd Add Blk 8, Lots 6-7 Arnold Village	Bldg
Sheri Palmer	10A 10B 10C 10D 10E 10F 10G 10H 10I 10J 10K 10L 10M	AF Pinkley Add Part blks 5,6,7 .89 Ac Ansley Sec18-14-18 E1/2 SW W1/2 SE lots 3-4 232.63 A S 19-14-18 523.47 A Algernon twp S7-14-18 Lots 1-2-3-4 309.6 A Algernon twp S 29-14-18 NW1/4 161 A Elk Creek twp S 28-14-19 SE1/4 160A Loup twp S 29-14-19 SE1/4 No of road 113 A Loup twp S 13-14-19 E1/2 320A Loup twp S 33-14-19 SW1/4 160 A Loup twp S 12-14-19 SENE 40A Loup twp S 4-13-19 govt lots 3-4 S1/2 NW 158374 A Loup twp S 24-14-19 NE 160A Loup twp S 33-14-19 NW1/4 160 A Loup twp	Bldgs land&Bldg land&Bldg land land land land land land land land land land land&bldg
Jerry Nichelson	11	S 33-16-23 SE1/4 Ex Par 159.50 Delight	bldgs
Robert Bennett JR	12	S 10-19-18 SENW, PT of Par #27 2.49 A Sargent twp	land&bldg
Rex Myers	13	S 5-16-21 Par SE SE 1 Ac Ryno twp	bldgs
Michaela Schweitzer	14	S 32-17-20 NESW (100'x200') .46 Ac	bldgs
Jerry Sobieszky	15	S 7-19-17 Lots 1,2,3 N Canal 96.4 Ac Sargent twp	land
Nadine Reinhard	16A 16B	Org twn Blk 12,Lots 1-2-3-4-5-6-7-8-9-10-11-12 Org twn All Blk 11 Callaway Village	land land
William Butler	17	F Reyners Add Par in Blk 7 Bbow City	land
Mark Christen	18	S 16-19-22 SENW (300'x100') .69 Ac Victoriar twp	land



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Jeff White	19	S 8-16-19 Par in NWSW 2.7 Ac Berwyn twp	bldgs
Daniel Moore	20	RR Add Blk 27 All lot 3&N1/2 Lot 4 BB City	bldgs
Ryan Miller	21A	S 17-19-22 Par in NWSE 3.88 Ac Victoria twp	land
Melissa Campbell	22A	S 16-19-22 Par NWNW .68 Ac Victoria twp	land
	22B	S 16-19-22 Par NWNW .17 Ac Victoria twp	land
	22C	S 16-19-22 Par NWNW 1.04 Ac Victoria twp	land&bldg
	22D	S 16-19-22 Par NWNW .51Ac Victoria twp	land
Trevor Anderson	23	RR add Blk 60W 39' if kit 5 Kits 6-7 Callaway Vill	land&bldg
John McIntosh	24	S 18-17-19 SENW, NESW Lot 2&3 ex par 157.30	land
Gwenda Horky	25	S 10-19-18 NWNE Par 18.16 Ac Sargent Vill	bldg
Shane Ryan	26	S 6-15-17 Par in SWSE 6.57 Ac Algernon twp	land&Bldg
Susie Walker	27	East side Add lot 2 150'x300' 1.03 Ac BB City	Bldg
Gary Deaver	28	S 18-15-17 Lots 1-2 E1/2NW 148.77 Ac Algernon	Bldg
Donald Cain	29A	S 1-16-21, Lt 1 SENE 89.72 Ac BB Twp	land
	29B	S 1-16-21, Par in N1/2S1/2, 49.15 Ac BB Twp	land
	29C	S1-16-21, Lots 2-3-4, S1/2NW, SWNE, Pt S1/2SE, PT	
	29D	S 6-16-20 Lots 6-7, E1/2SW 150.29 Ac BB Twp	land
	29E	S 6-16-20 Lots 4-5 76.69 Ac BB Twp	land
	29F	S 7-16-20 Par in Lot 1, 7.98 Ac BB Twp	land
	29G	S 12-16-21 N1/2NE exc Par 67.10 Ac BB Twp	land
	29H	S 31-17-20 S1/2N1/SE 80 Ac BB Twp	land
	29I	S 31-17-20 Par in Lot 3, Lot 4 Esc Par, PT E1/2SW	
	29J	S 31-17-20 Lot 3 Exc Par, Par in Lot 4, PT E1/2SW	land
	29K	Pt N1/2S1/2 S 1-16-21 27.05 Ac BB Twp	land
	29L	Jone Sub Div Pt 5-6-7-8, S 2-16-21 20 Ac BB Twp	land
	29M	S 2-16-21, Pt Lot 1E of Road 22.60Ac BB Twp	land
	29N	S 2-16-21, Par SESE 5.98 Ac BB Twp	land&Bldg
	29O	RR Add: Blk 73,N12' of W55'&N18' of E47' Lot 14 all Lots 15-18 BB City	land&Bldg
48 P LLC Dairy Queen	36	BBIC Subdiv Lot B2 BB City	bldg
Chuck Cole	37A	Sgts 1st Add Lot 25 Broken Bow City	bldg



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		Groats Add Blk 71 Lot 5 BB	
37B		City	bldg
		OT Blk 63 Lot 123 Callaway	
37C		Vill	land& bldg
Doris Myers			
bowen	38	S 30-14-21 SESW, Lot-ex Hwy & CPPD 72.24 Ac	
Albert Seadore	39	Lot 1-4 Blk 43 RR Add Callaway Village	Homestead
G Gurnett			
Paradigm	40	Pamida Add Lot 1, 3.52 Ac BB City	Bldg
Shopko			

These protests were all reviewed with the owners, taken under advisement, and final decision will be made on July 23rd, 2019 meeting.

Motion by Olson, 2nd Bryner, to recess as the **Board of Equalization** and reconvene as the Co. Board at 2:25 p.m. Roll call vote. Ayes-all

Advance notice and the agenda for the meetings held on July 9th & 10th, 2019, were sent to members of the Co. Board, Co Attorney and all others requesting the same. Notice was posted at the Custer Co Courthouse. The agenda for the next regular meeting to be held on Tuesday, **July 23rd, 2019, will** be kept continually current and open for inspection at the office of the Custer Co. Clerk.

Constance Gracey, Custer Co. Clerk