PROCEEDINGS OF THE DODGE COUNTY BOARD OF SUPERVISORS

Regular meeting of the Dodge County Board of Supervisors was called to order by Chairman Missel at 9:02 A.M. on Wednesday, November 15, 2023 in the Board Room of the Courthouse, Fremont, Nebraska with the following members present: Beam, Weddle, Strand, Backens, Missel, Tawney and Bendig. Absent: None. Prior to roll call Chairman Missel announced the meeting to be an open public meeting and that the current open meeting laws are posted on the wall and available for anyone's review.

The Board unanimously declared the meeting legally convened.

The Board unanimously approved the agenda as printed and received and placed on file county officials' reports, renewal bonds for Hooper Township Officials – Chairman, John VonSeggern Jr., Clerk, Larry Klahn & Treasurer, Rita Cuda, Certificates of Insurance for Engineering Services & Products Company, Inc., Elkhorn Township and G & R Electric, Inc., NIRMA Safety Shorts for November 2023, Business Improvement District correspondence regarding the Public Hearing by the City of Fremont Council on the 14th day of November, 2023 at 7:00 P.M. at the City Council Chambers of the Fremont Municipal Building, Utility Installation Agreement with Great Plains Communications and Moving Permits for Meier Construction Corp. to move heavy equipment over County Road O and Barnhart Crane to move a crane over county roads on November 9 and return on November 11, 2023.

The Board unanimously approved the minutes of the November 1, 2023 meeting as printed.

At 9:05 A.M., the Board recessed as a Board of Supervisors and convened as a Board of Corrections. Chairman Missel dispensed with roll all members being present.

Under any items of discussion, Supervisor Beam reported that there are currently 56 inmates in custody with 38 being held in Saunders County, 15 in Washinton County and 3 at the Nebraska Department of Correctional Services. An average of 3.9 inmates are booked into custody daily.

At 9:06 A.M., Chairman Missel adjourned the Board as a Board of Corrections until Wednesday, November 29, 2023 at 9:05 A.M.

Immediately thereafter, the Board reconvened as a Board of Supervisors. Chairman Missel dispensed with roll all members being present.

The Board unanimously approved the wage & hour claims as submitted in the amount of \$291,495.94.

The Board unanimously approved the financial claims as submitted in the amount of \$941,350.48.

The Board unanimously received NIRMA correspondence regarding the onsite inspection and appraisal of the election office at 92 W. 5th Street, Fremont, NE with the value of \$929,700 and due to the renovation of the interior, contents value of \$30,000. Zoning Administrator Jean Andrews said she wanted to bring this to the attention of the

Board because it affects the premium paid on June 30. She added that it is on the schedule of property for Dodge County on the internet.

Zoning Administrator Jean Andrews reported that Emergency Manager Tom Smith secured an ASSIST Grant through NIRMA for security cameras. County Clerk Gilfry said the auditor informed her that Dodge County cannot get reimbursement for something that has been paid for with federal dollars. In this case, the cameras were paid for with American Rescue Plan Act (ARPA) funds in the fiscal year ending June 30, 2023. She said since the panic buttons have not been paid for, she may be able to pay for them out of the general fund and get reimbursed by the ASSIST Grant. However, this may not be possible since this was submitted to NIRMA as one total project.

Zoning Administrator Jean Andrews also reported that she hosted a CPR/AED class last week and had 20 attendees from the Sheriff's Department and 11 attendees from the Roads Department. Chad Engle, Loss Prevention and Safety Specialist with NIRMA, facilitated this class This class will be paid for out of each department's budget.

The Board unanimously adopted a Resolution to have a "No Jake Breaking" sign placed on Highway 77 South of the roundabout just north of the Platte River Bridge and authorized the necessary signatures on the Resolution. Highway Superintendent Scott Huppert said he investigated this by sitting in the area at different times and listening to traffic. In his opinion, the jake breaking is no louder than airboats on the river and he could also hear jake breaking from trucks headed west as they enter the roundabout. Chairman Missel said the complaint came from constituents living at Dove's Cove who said there used to be a no jake breaking sign on Highway 77 before the construction. The State says the sign is not called for unless Dodge County requests it by way of a Resolution and gets the proper permit.

Highway Superintendent Scott Huppert reported that he has hired one new employee and is in the process of hiring one more. Employees are still working on culvert installations for farmers and they are also putting up snow fences. There is a grading crew still working on County Road 17. Superintendent Huppert held a snow meeting with his employees and met with the City of Fremont to discuss plans for snow removal this winter. County Road 18 is now complete, but Superintendent Huppert requested one panel be removed since it had cracked into another panel. He is working with Speece Lewis engineers on bridges that can be replaced with a culvert. The signs for Platte River Road (old Highway 30) are being made. Bridge inspections are ongoing.

Committee Reports – Supervisor Bendig reported that Applied Connective Technologies is still working on the wiring for the new phone system. He said they are a bit behind schedule so the completion date will move into December. Supervisor Tawney reported that he and Supervisor Backens attended a round table meeting about the Fremont Transit Program. He said there was discussion about whether expanding the service to rural areas in the county is warranted. Supervisor Backens added that authorities with the transit program are reaching out to surrounding communities to see if there is a need to expand services. Overall, the program is running well. Supervisor Backens also reported that the Merit Commission is sending one individual to the academy. The Sheriff's Department is short five employees.

At 9:26 A.M., Chairman Missel adjourned the Board as a Board of Supervisors until Wednesday, November 29, 2023 at 9:00 A.M.

At 10:00 A.M., the Board convened as a Board of Equalization. Chairman Missel dispensed with roll all members being present.

The Board unanimously received correspondence from the Nebraska Tax Equalization & Review Commission (TERC) regarding the following: Certification of Final Decision and Order for AutoZone Development Corporation, Case No. 21C 0258, Decision and Order for Default Judgment for First National Bank of Omaha, Case No. 22C 0526, Order for Dismissal with Prejudice for Fremont Golf Club, Case No. 22C 0373, Order for Dismissal with Prejudice for Fremont Golf Club, Case No. 22C 0372, Order for Dismissal with Prejudice for Robert L. Kucera, Case No. 23H 0611 and Decision and Order Finding Jurisdiction for Wayne L. Stuehmer, Case Nos. 23A 0218, 23A 0219 & 23A 0220.

County Assessor Debbie Churchill reported that she will be publishing a notice in the 4 county newspapers and on Radio Station KHUB that her employees are out doing property reviews, specifically in the townships at this time. She said the employees are easily identifiable in their yellow vests and they do not go inside, they take pictures and measurements. Supervisor Backens asked what the process is for her employees to follow up on permits. Assessor Churchill said when they get a permit from any city or Zoning Administrator Jean Andrews, they verify the work done, enter it in their computer system and close it out. Assessor Churchill said her office is having trouble getting permits from anyone. She added that the city or village may not require permits, but the state requires that any improvements over \$2,500 must be reported to the assessor's office. Per statute, she said her office is sending out letters to any property owners that they discover have made improvements over \$2,500. With the letter they include a copy of the statute and the information they have found on the improvements. The property owner is given a deadline to provide either an improvement information statement or a permit for the work done. If nothing is received from the property owner, the assessor's office can penalize the property owner with the approval of the county board. The penalty amount is 20% of the amount of taxes on the improvements. Assessor Churchill said they have had success with this process. Another topic she wanted to explain to the Board is the permissive exemption process. Permissive exemptions are those on property owned by and used exclusively for agricultural and horticultural purposes and property owned by educational, religious, charitable, or cemetery organizations (only if it is new). The state has revamped the Exemption Application (Form 451) for tax year 2024. All filers must list their real property and personal property and they must provide documentation on why they think the organization should be exempt. Assessor Churchill said there will be information about this in the newspaper. When the Exemption Application (Form 451) is mailed out, the assessor's office will include a letter of explanation and a letter from the state with examples of documentation filers can use to support why they feel the organization should be exempt from taxes. The Board typically takes the assessor's recommendation on approval or denial of tax exemptions, but they do not have to. The Board could override the decision of the assessor, but the Property Assessment Division will contact the Board and explain the statutes to them before taking the county to TERC. In addition, regarding penalties for not satisfactorily completing the Exemption Application, the Board does not have a statutory right to waive the penalty. If they were to attempt to waive the penalty, the Property Assessment Division will take the county to TERC. Assessor Churchill said her office will help filers as much as possible to get the forms completed since they most likely will not know what amounts to use for real and personal property. Finally, Assessor

Churchill reported that Ruth Sorensen (Nebraska Property Tax Administrator) resigned and no one has been named to replace her.

At 10:18 A.M., Chairman Missel adjourned the Board as a Board of Equalization until Wednesday, November 29, 2023 at 10:00 A.M.

Micki Gilfry Dodge County Clerk