



Gage County Board Minutes

The Gage County Board of Supervisors met on April 30, 2025, at 8:48 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on April 17, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Supervisors has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Gary Lytle, Eddie Dorn, and Terry Jurgens present.

Let the record show that all proceedings are electronically recorded.

Pledge of Allegiance recited.

Chairman Tiemann announced that a complete copy of the Open Meetings Act is posted at the back of the Board of Supervisors Room.

Consent Agenda included the following items: 1. General Agenda; 2. Minutes from previous meeting and committee meetings; 3. claims audit in the amount of \$1,507,665.28, which does not include claim #25040353 to Hard Rock Quarries in the amount of \$190.45 and claim #25040359 to R.L. Tiemann Construction Inc. in the amount of \$125,549.64, to be voted on separately; 4. approve correspondence received and place on file; 5. Approve Premier Bank as an approved Bank Depository; 6. Approve Utility Permit #1328 to Windstream Nebraska LLC. Windstream will be replacing a fiber line under Locust Road just West of 94th Road. Windstream will start at pedestal S474YH, bore a 2" by 36" deep line under Locust to the North grader ditch and then transition to plow the line the remainder of the way on private property. Located North of Section 23, T-3-N, R-7-E, Rockford Twp.; 7. Approve Utility Permit #1329 to Windstream Nebraska LLC. Windstream will be replacing a fiber line along 190th Road starting at the Northwest corner of Sage and 190th Road. Windstream will start at pedestal 434OE, plow North in the West grader ditch ROW to pedestal 454OE. The new fiber will be at the back of the 33' ROW. Located East of Section 36, T-2-N, R-8-E, Island Grove Twp.; 8. Approve and place on file the Noxious Weed Evaluation and authorizing chairman to sign; 9. Approve cancelling check #25040005 to American AED LLC in the amount of \$3,825.90; 10. Approve specs for 2024 or newer 1-ton 4x4 Regular cab pickup long box. Bids to be opened on May 28, 2025 @ 9:15 a.m.

<u>General Fund</u>	<u>Description</u>	<u>Amount Allowed</u>
Courthouse Employees	Salaries	170,272.54
American Legion Emblem Sales	Amer. flags, Vets grave flags	359.94
Applied Connective Technologies	Comp./setup, 2 batt. backups, security, IT svcs	14,230.02
AT&T Mobility Accounts, LLC	Shf cell phones	646.64
Beatrice Board of Public Works	Utilities	213.11
Black Hills Energy – Ext 5089	Utilities	160.00
Capital City Transfer Services, Inc.	Autopsy expns.	393.55
Carrot-Top Industries, Inc.	Vet's flag pole	578.98
CenTec Cast Metal Products	Vet's metal grave plates, stakes	712.54
Charter Comm. (Spectrum 2019)	Prob. internet	210.00
Cidnet	Data purchased for jail	999.90
City of Wymore	Qtrly EMS svcs.	10,000.00
Community Physicians Clinic RHC	Pre-empl. exam	121.00
Correctional Risk Services	Inmate medical	1540.69
Dr. Eric Thomsen	Mntl hlth hrng	330.00
Eakes Office Solutions	Copier, copier lease, supplies	10,797.23
Sandra Eltiste	Prior svc retirement	12.00
First Wireless, Inc.	Tower rental	440.00
Gage County	Fund trnsfr – Gen to Road	400,000.00
Hamm Glass	Tabletop glass	98.25
HD Supply Facilities Maint. Ltd.	Cths/Shf restroom supplies	1057.60
Joyce Kassing	Prior svc retirement	20.00
Kraviec, Maurstad Law, PC LLO	Child Suppt Enf Atty	2398.05
LaQuinta Inn & Suites, Kearney	EM lodging	249.90
Lepant Law Office, PC LLO	Mntl hlth hrng	330.00
Lincoln Journal Star	Publications	6277.65

Mahloch Law Office	Atty fees	2123.25
Murray Law, PC LLO	Atty fees	3087.50
NE Health & Human Svcs.	St Inst care	372.00
Nelson, Clark & Timan, PC	Public Defender	6346.15
Northeast Auto	Shf veh lease	550.00
Priority Printing	Vets bus. cards	70.00
Quadient Finance USA, Inc.	Shipping costs	390.44
Quill – Ext.	Offc supplies	219.39
Quill – Prob.	Offc supplies	31.25
Kristine Riekenberg	Mntl hlth hrng	330.00
Summit Food Service	Jail meals	6076.54
The Sherwin-Williams Co., Inc.	Floor strip, stain, paint	558.39
The Voice News	Publications	47.24
U.S. Bank – Purchase cards	Supplies, fuel, travel, etc.	6588.71
Verizon Wireless EMS 8923-1	EM cell phones	218.87
Woods & Aitken, LLP	Prof. legal svcs.	2288.00
911 Custom, LLC	Shf uniforms	88.99

Road Fund

Highway Department Employees	Salaries	43,327.01
Beatrice Concrete Sand & Gravel	Rock & gravel	61,353.83
Black Hills Energy Hwy 6863	Utilities	83.05
Black Hills Energy Hwy 8861	Utilities	146.88
Bomgaars	Tools, supplies	494.74
Cather & Sons Construction	Asphalt	5856.77
First Wireless, Inc.	Repeater rental	350.00
Hard Rock Quarries, LLC	Rock	190.45
Light & Siren	Strobe lights	380.48
Nebraska Machinery Co.	Parts	4178.99
Newman Signs	Numbers for signs	517.63
Norris Public Power Dist.	Utilities	412.69
Pavers, Inc.	Asphalt	298.93
R.L. Tiemann Construction	Twp gravel & hauling	125,549.64
Rock On, Inc.	Hauling material	10,926.18
U.S. Bank – Purchase cards	Supplies	68.50

Road & Bridge Sinking Fund

Vogtsapes, Inc.	2024 CBC's Proj., Pay quantities #2	472,400.30
-----------------	-------------------------------------	------------

Visitor's Promotion Fund

Beatrice Area Chamber of Commerce	Lodging tax	6245.66
-----------------------------------	-------------	---------

Insurance Fund

Gage County Health Insurance	Employee hlth ins claims paid	44,905.11
Lucent Health Solutions, LLC	Ins premiums, admin fees	78,010.72
Mutual of Omaha	Empl elective ins premiums	553.82

Community/Economic Development Fund

NGage	Co. share of expenses	34,296.82
-------	-----------------------	-----------

General Fund

Ameritas	County share of Employees Retirement	12,300.23
Security First Bank	Co. share of Empl. Soc. Sec. & Medicare	12,326.12
Gage County Clerk – Health Plan	Co. share of Empl. health insurance	48,492.94

Road Fund

Ameritas	County share of Employees Retirement	2,924.53
Security First Bank	Co. share of Empl. Soc. Sec. & Medicare	3,173.95
Gage County Clerk – Health Plan	Co. share of Empl. health insurance	15,105.76

Motion made by Adams, seconded by Dorn to approve the consent agenda. It was explained that Twin Rivers is not able to supply the vehicle at the price of the bid they were previously awarded, so there is a need to rebid the pickup (item #10), and Twin Rivers is forfeiting their bid bond check to the county. Motion carried 7-0.

Motion by Dorn, seconded by Jurgens to approve claim #25040353 to Hard Rock Quarries in the amount of \$190.45 and claim #25040359 to R.L. Tiemann Construction Inc. in the amount of

\$125,549.64, bringing the total amount of claims paid through April 30, 2025 to \$1,633,405.37. Motion carried 7-0.

No public present for comments or request for future agenda items.

Committee reports were given by Dave Jones on Bldg. & Grounds, Tiemann on Equalization and Human Resources/Employee Relations, Jurgens on Finance/Insurance, Shf. Gustafson on Law Enforcement, Haxby and Lisa Wiegand on Emergency Mgmt./P&Z, and Jurgens and Tim Vogt on Road & Bridge. Items discussed included carpet for Board Room, RFP's for jail facility, Vogtsapes culvert project progress, Rockford Rd. completed & shouldered Monday, working on Spring 2025 gravel allotment, update on grants and event center for Ag Society at the fairgrounds, burn permit suspension by Governor Pillen, flood plain mapping, and kick-off meeting.

NGage Executive Director Rachel Kreikemeier presented the NGage Quarterly Report.

Motion by Lytle, seconded by Dorn to receive the NGage Report and place it on file. Motion carried 7-0.

MIPS (Multi-County Information & Programming Svcs.) Executive Director Derrick Niederklein and Assessment Lead Alice Lauer appeared before the board to discuss their revaluation process for homes in Gage County. Mr. Niederklein stated that he was going to give an update on the things that they were working on along with the assessor. He stated as you know, the assessor switched to the MIPS CAMA system, the computer assisted mass appraisal software, about two years ago, and as part of that effort, we've been assisting with reviewing properties and really calibrating her system so that it can be used for mass appraisal. There's a lot of counties, in my experience, I've been doing this in my whole life, practically, and there's a lot of counties that really get caught into valuing individual properties at a time, instead of really getting things classified and listed consistently so that they can value groups of properties using a mass appraisal concept, and mass appraisals what county assessors do and so we as part of that effort, we've been reviewing, all the properties in the small towns our team, and we've worked with the assessor's office, and so we physically inspected about 2000 properties in the last several months in the small towns. And that involves going to the property, knocking on the door, visiting with the homeowner if they're not home we put a door tag that has the assessor's phone number. It also has a QR code and a website where the property owners, if they come back and see the tag, can enter information about their property. We do most of the review from the exterior of the property, unless someone invites us in to review the inspection. But generally, what we see on the outside is what exists on the inside, and so we've collected that information, worked with the county to import that into the system. So that's different than any other software company or appraisers. It's different than they're doing now. We collect everything on the iPad with no need to go into the office. We've got the information. We collect it, we take photos, usually four or five photos, of the property as we review it. We input it in, we import it into the system. Patti and her team go through and review, and we visit about those things further. And then what we did a few months ago was then use the information in the system. We use the sales to calibrate valuations for all property and so about 5 or 6 percent of properties sell each year, and we use that group of what properties are selling for, to create valuation structure for all properties. And that's the way it's been since the beginning of time, is that market value controls the assessed value and so really the important part is, is having a consistent description of properties, so that a house on this side of town and a house on this side of town, if they're built the same year, in their same condition, they have the same amenities. Are described the same. And generally, if you know the economics of this side of a town and that side of the town (opposite side) are the same, they should come up with the same value. Equalization is a very important concept, as you know through your roles and by having the properties listed correctly and having them valued based on the recent sale information, as the law requires, it's generally a process that is never popular, but is more equitable. Alice Lauer and her team through that technology as they grab information. It's collected in real time, and she reviews what our staff is collecting out in the field to make sure that it's consistent. So, it's been a pretty big job. There's, I think, more to do in the future likely, but yeah, everything has gone well, it's been pretty standard, and we're sort of using Gage County as an example. We're doing a very similar thing in Saline County right now, and we've done some things out west, but our next year is growing with demand from other assessors with this line of work.

Niederklein: He would be happy to answer any questions that they have about the process, the software, the structure, or just assessments in general.

Adams: Rick and I are new, so we were wondering, what does it cost? What is the total project cost for the county, for the reassessment?

Niederklein: That part of it is the software part of going out and doing the thing. I think the cost figures to be between \$50 and \$60 a parcel. We did about 2000 parcels.

Tiemann: How often do you recommend a reassessment? So, we've had this conversation. Rex and I had this talk multiple times over the last couple of years. How often should we do an additional mass appraisal or a reassessment of the county?

Niederklein: The law requires that properties are inspected no less frequently than once every six years. And so that means that the property must be actually viewed once every six years. The reason for that law is, you know, properties deteriorate. The market always changes. Right? The market changes every year, but properties deteriorate over a six-year period. Sometimes people make improvements, and they don't always file a building permit for that. And so, the six-year cycle that's required in the law is intended for county assessors and counties just to keep up with the changes. Now they're required to revalue every year, so to speak, if the market, if the assessed values are not keeping up with the market every year this state, the tax equalization Review Commission reviews the county's work. They reviewed it just a few weeks ago and said that everything in Gage met acceptable standards. But if there's ever a time where the assessed values aren't keeping up with the market, then the assessor needs to revalue. So, reappraise, actually step foot on the property at least once every six years. As far as revalue, it would be, you know, when the market either goes up or goes down if the market stays the same. Good valuation structures can last for several years. And that's really the, probably the hallmark of what we're doing, is we're putting together a structure that when we leave, you know, we don't want to come back. You know, we're on to other things, since we put together a structure that then as the market moves, she has the software system that she's using, she can modify the valuation structure to move values according to the market. What we're doing right now is we're doing a lot of restructuring to get things consistent.

Tiemann: I guess that was the point of my question was, I guess the way you're explaining it, it is the structure. Because we've had question from the public and from the board and others that wonder, are we actually equal? I guess if that structure is what we're changing, what you're telling me is we, we may be a decade or more before we have to reevaluate that structure again, or longer than a decade, right?

Niederklein: Yeah, what we're doing is putting together the structure and the values. And I would say if, if we did it right, and I'm confident we're doing it right, that in six years, within six years, but probably in six years, the county, by law, will have to go through and review things, but it won't be to restructure it if they've kept the structure in place. The single biggest reason the structures get out of whack, so to speak, is because of protests is because of individual situations, new people involved, etc.

Niederklein stated that he is presenting at a County Board of Equalization workshop in Kearney. I encourage all of you to attend, or any of you to attend, but we'll talk about that when the structure is put in place. If someone comes in and protests, and they say, protests are a healthy part of the process, right? But they come in and they say, "I think you've got my house overvalued". And the first question is, why? Why do you think that? Is there any sale information? And they say, well, my property, I've got mold in my basement, it floods frequently, my foundation is shifting. Those are things that you know that you don't see from the outside, right? And so that's a perfect example, where, during that protest, you say, That's great information. I'm glad you brought that to our attention. We're going to send somebody out there to take a look at it. At a time that works for you go out and look at it, you say, yeah, the foundation is shifting, there's cracks, the condition of the property is inferior to what we thought. So, within the structure, you change the condition rating from, say, average to a fair or a fair plus, based on the standards that are in place. What that does is it keeps the property within the structure, and then it values it according to similar fair condition homes. A lot of counties will go in and make changes, they'll go in and change the depreciation. They'll change the value more as like an arbitrary, I think this is the right answer, and they'll go in and put that in there. What that did is it disconnected it from the structure, and that value then lives forever. It doesn't get back on track next year. Once it's disconnected from the structure, it's always disconnected. And so it's obviously something that we emphasize strongly. There are anomalies, there are things that don't quite fit, and those will always happen, but it's a very small percentage.

Haxby: This sounds like it's a better system to keep everything equal. Comment/Question is I do like that we're going around having one person evaluating everything, because then we know it's fair and equal. I know that we get a lot of complaints that my values went up, and then they say my taxes are going up. Well, that doesn't necessarily always mean that, that's based on the levy that each board sets. But what my question is, when you're reevaluating this, did you see, I know we discussed this a little bit, but did you see any big changes in like percentages, like increased,

up, down, staying the same when you did that. And what should we look for, for possible protests, I guess, coming in?

Niederklein: you know averages are hard, what you're absolutely going to hear, because you'll hear it every year is, well, my property went up 5% or my property went up 20% and my neighbors went up 5% you know, that's not fair. And you know, we looked at value this year, and whether, you know, whether it was equalized last year, is not really part of the equation. Unfortunately, for this year, the response to those types of concerns, where one went up at a larger percentage is, is the result equalized? Right? That's what we're really focused on. And so, within communities, you're going to see different percentage change, I'll say most of them are increases because of the market and the sale activity, in even some of the smallest towns, was pretty obvious. It might change in the future with interest rates and economic things, but we're looking at the sales over the past few years to establish value today, we didn't find any communities that really stuck out as being, you know, extremely undervalued. We found just different. We found a similar theme of things that needed to be listed consistently and as a result of that, some were listed favorably inconsistent for one end of the scale, and they were pretty close on the other. And so, one end you're going to see a huge increase, and at the other property, you might not see as much of a change. But the result, we feel, is defensible and equalized.

Haxby: When you were talking about your communities and basing it off of sales to establish those values, did you stick within those communities to find those sales? Because, like, say, Cortland is going to have different kinds of sales than Clatonia?

Niederklein: Yeah, yeah, we did so, and that's a great question, so we stayed within those groups. But there are, you know, Clatonia doesn't have a lot of sales, right? Cortland had a few more. Adams had a few more of that. We are also cautious to make sure that we don't overreact to a small group of sales. And so, while we use sales from the local area, we also looked over time at what the relationship was between one community and another. And so, when we established valuations for, say, Clatonia, we could also see that over time, even though they don't have a lot of sales, they would generally sell predictably lower than Cortland, which has a closer driving distance to Lincoln than Adams, which has a little different economic draw with that community. And so yes, we use sales from that area, but we also compared it with the broader region, just enough to make sure that those relationships, those consistent relationships, were maintained.

Adams: okay, you're gonna have to explain this, maybe multiple times to where I can understand it. I have never understood a house selling for \$200, that is a market price, but it's turned around and assessed back at \$150, how does sale price on an open market not reflect market value?

Niederklein: Yeah, that's a great question. That's one that I get a lot and the and there's, there's really a subtle difference, and that assessors are required to determine the assessed value should reflect market and market value is defined by law as a price that a willing but it's the most probable price that a willing buyer and a willing seller will pay in the ordinary course of trade, neither one of them being forced to sell or under any undue influences. The key, the key word in there that really makes that different is the most probable purchase price as of January 1. And so I have farm property, I have rental property. I'd be a farmer instead of being an assessor any day of the week, but I bought property, and I've sold property. I've bought property where I got a good deal. I bought property where I quickly found out that I paid too much and I was just a little too quick on the draw, but I got it. And so, in the assessment realm, we're looking at the most probable price. And so, if a property sold for 200,000, we're not going to take only that sale. We're going to take that sale, the sell the property over here that was similar. The property over here that was similar. And one sold for 200 sold for 181 sold for, you know, maybe 145 all for their different reasons. But there's generally, you know, and as you're familiar with the real estate market, you know, there's generally a range in which properties will sell with a buyer and a seller. We take all those individual sales and put them together to find, really, the most probable selling price of those properties within the range. So, if a property is assessed, if it sold for \$200,000 and it's assessed at, say, \$180,000 that's within the range of the most probable price. saying it a little different way, is that if that property sold for \$200,000 on one day with that buyer and that seller, and then two months later, and we're moving out of town, is it going to bring exactly \$200,000 No, it'll bring somewhere between \$180,000 and \$220,000 and so really that range is what assessed value represents, and that's because we have two reasons. The market's not precise. And the other thing is, the assessor has the unpopular job of valuing every property in the county every year using mass appraisal techniques. And so, the effort is really to get them within a reasonable range that that property could sell for.

Adams: so probable is relative to which side you look at it.

Niederklein: yeah it is, yeah, I agree with you 100%.

Haxby: Those numbers that you just that he just talked about. I mean, they were at least close, but we had one two years ago. The ground and the household sold for what, \$445,000? and they wanted it valued at \$200,000. I mean, we're talking 100 some thousand dollars difference.

Tiemann: Yeah, you know the argument was, well, it's not worth that, even though you just paid that.

Niederklein: You'll hear that, right the markets and again, this is probably a dangerous number, but there's been studies that have said that the market is a variable by 10% that 10% cannot be predicted with the economic models or the statistical models that we use, simply because the motivation of a particular buyer and a particular seller at that very specific point in time is taking into accounts that don't represent what another buyer, you know? So, if we were all going to bid on the same property, we would be within a range. If we had, we would be within a reasonable range. That's the range that we're trying to establish with our values. And again, I probably will be quoted with this number but in our experience, if we can put together a model that hits 80 to 90% of the properties within that reasonable range in a mass appraisal environment, that's pretty darn good. The protest process is for those outlier properties, those situations that don't conform to, you know, the market around here, and that sort of thing, and those have to be dealt with, you know, with interior inspections and that sort of thing.

Haxby: Does that \$50 to \$60 a parcel cover, because we're going to redo these valuations. Valuations go out, and we're going to have protests, obviously. Are you going to be a part of the process with that?

Niederklein: Yeah, we've talked to Patti, we can help, that's outside of this process, and that is billable at an hourly rate.

Break at 10:00 a.m. Back in session at 10:06 a.m. with all members previously listed present.

Motion by Lytle, seconded by Dorn to approve recommendation of a Special Designated Liquor License for Tall Tree Tastings for the Cattlemen's Ball of Nebraska on June 7, 2025. Motion carried 7-0.

Motion by Adams, seconded by Dorn to move into closed session at 10:07 a.m. for personnel. Motion carried 7-0.

Motion by Jurgens, seconded by Dorn to come out of closed session at 10:17 a.m. Motion carried 7-0.

Motion by Dorn, seconded by Haxby to approve reappointing James Lenners to the Planning & Zoning Commission for another 3-year term, going through January 2028. Motion carried 7-0.

Motion by Dorn, seconded by Lytle to approve reappointing Jeff Argo to the Planning & Zoning Commission for another 3-year term, going through July 2027. Motion carried 4-3 with Tiemann, Lytle, Dorn and Jurgens voting aye, Adams, Clabaugh and Haxby voting nay.

Motion by Haxby, seconded by Jurgens to approve \$6,744.00 in additional funding to Region V Systems, over and above the Statutorily Required County Match amount of \$43,329.00, bringing the total funding amount to \$50,073.00 for FY 25-26. Motion carried 7-0.

Motion by Adams, seconded by Clabaugh to move into closed session at 10:39 a.m. for personnel. Motion carried 7-0.

Jurgens left the meeting at 10:40 a.m., Adams left the meeting at 12:05 p.m., and Clabaugh left the meeting at 12:23 p.m. during closed session.

Motion by Dorn, seconded by Haxby to come out of closed session at 12:27 p.m. Motion carried 4-0.

Chairman declared Board of Supervisors meeting adjourned at 12:28 p.m. until May 14, 2025.

Board minutes can also be viewed on the Gage County website at www.gagecountyne.gov.

/s/ Dawn Hill
Dawn Hill
Gage County Clerk

/s/ Erich Tiemann
Erich Tiemann, Chairman
Gage County Board of Supervisors

I, Dawn Hill, County Clerk of Gage County, do hereby certify that the above records are true and accurate to the best of my knowledge.
Witness my hand and official seal this 30th day of April 2025.

(SEAL)

/s/ Dawn Hill
Dawn Hill
Gage County Clerk