

**FURNAS COUNTY COMMISSIONER  
BOARD OF EQUAIZATION and  
PUBLIC HEARING  
PROCEEDINGS**

**March 12, 2024, 9:00 a.m.**

**Commissioners Meeting Room, 3<sup>rd</sup> Floor in the Courthouse**

The Furnas County Board of Commissioners met Tuesday, March 12, 2024 for a regular board meeting. Notice of the meeting was published in the Valley Voice newspaper and posted on the County's website. The agenda was emailed to each commissioner, posted on the County's website and kept current in the County Clerk's Office. Chairman Mike Sexton opened the meeting at 9:00 a.m. and informed those present of the Open Meetings Act poster displayed on the wall and the provisions of the Act will be followed at this meeting. Board members present: Mike Sexton, Dennis Tegtman and Allan McCoy. Also, present Lois Bishop, County Clerk and Patrick Calkins, County Attorney.

The agenda was approved on a motion by Tegtman, second by McCoy. RCV: Sexton, Aye; Tegtman, Aye; McCoy, Aye. Motion carried. Minutes from the February 26, 2024 Board meeting were reviewed and approved with the correction of the time on the Public Hearing changed from 9:15 to 9:30 on a motion by McCoy, second by Tegtman. RCV: Sexton, Aye; Tegtman, Aye; McCoy, Aye. Motion carried. Claims were reviewed and approved on a motion by McCoy, second by Tegtman. RCV: Sexton, Aye; Tegtman, Aye; McCoy, Aye. Motion carried.

*Abbreviations for this legal: S Supplies; SF Sheriff Fees; SC Services & Charges; LF Legal Fees; M Mileage, Meals, Meetings; D Dues, Reg. or Subs; DN Donation; R Rent; RF Refund; T Taxes; TR Training; MH Mental Health Hearing; I Insurance; BP Bond Payment; LP Lease/Loan Payment; C Contract Labor; WF Witness Fees, G Garnishments, P Postage, VP Visitor Promotion, W Wages; JD Jury Duty; E Equipment, F Fee's, PY Prior Year.*

General Salaries W \$17,675.23 Aflac I \$415.62 Ag Valley Coop SC \$1,250.50 Amazon Capital Services SC \$220.82 Amazon Capital Services SC \$206.15 Amazon Capital Services SC \$230.13 ATC Communications SC \$189.90 Banner Capital Bank T \$3,645.69 Banner Capital Bank T \$1,739.93 Banner Capital Bank - Retirement R \$1,293.28 Banner Capital Bank - Retirement R \$1,821.02 Banner Capital Bank - Visa SC \$277.36 Banner Capital Bank - Visa SC \$39.15 Nancy J Becker PY \$192.00 Judy A Beins PY \$156.00 Mickayla Blender M \$67.80 Brico Pest Control SC \$30.00 Camas Publishing, LLC-Valley Voice SC \$1,782.18 Central Plains Valuation, LLC SC \$8,920.00 Charm-Tex Inc SC \$218.50 Sheryl A Cox PY \$84.00 Paul T Crawford PY \$48.00 D & D Service SC \$471.64 Dead Sled Towing And Recovery LLC SC \$255.00 Delta Dental Of Nebraska I \$461.51 Eakes Office Plus SC \$463.15 Eakes Office Plus SC \$122.78 First Central Bank LP \$3,848.32 Frontier SC \$121.37 Fulmer U-Save Pharmacy SC \$73.82 Furnas County Clerk D \$25.00 Furnas County Sheriff's Office SF \$102.40 Furnas County Treasurer-Postage D \$49.00 Sharon K Harm PY \$312.00 Hometown Leasing SC \$657.21 Hometown Leasing SC \$78.95 Kim Huxoll M \$19.43 Integrated Security Solutions SC \$214.00 J R Audio Inc SC \$4,770.00 Jac Storage R \$155.00 Kelley's Supermarket Inc SC \$788.65 Kelley's Supermarket Inc SC \$21.69 Makayla Livingston M \$38.24 Madison National Life Ins Co Inc I \$129.75 Marks Pharmacy SC \$65.57 Kennis R. McClelland PY \$144.00 Mid-American Benefits Inc. I \$7,048.39 Mid-American Research Chemical SC \$351.37 Midwest Special Services SC \$362.60 Jayce Minarik M \$40.20 MIPS Inc SC \$5,020.98 Nebraska Assn Emergency Management D \$110.00 Phelps County Sheriff's Office SF \$1,885.00 Pinpoint Communications SC \$1,078.19 Plains Radiology Services P.C. SC \$130.00 Platte Valley Communications SC \$338.65 Red Willow Co Treasurer/Bailiff C \$3,508.86 S & W Auto Parts SC \$12.83 Whitney A Schroeder C \$2,500.00 Mike Sexton M \$110.55 Soarin Group SC \$3,389.50 Soarin Group SC \$1,247.00 State Ne Admin Serv Central Finance SC \$537.60 Leah tenBensel M \$19.43 Tk Elevator Corporation SC \$185.70 Urbom Law Offices, P.C. LF \$426.35 Verizon Wireless SC \$419.38 Vision Service Plan I \$133.44 Amy Warner M \$10.72 Carolyn Wentling PY \$276.00 Wex Bank (Building & Grounds) SC \$190.61 Wex Bank (Em Mgr) SC \$34.24 Wex Bank (Sheriff) SC \$1,621.71 Jeanette L Wolfe PY \$96.00 Total \$84,977.04 Roads Salaries W \$13,019.92 Aflac I \$344.88 Ag Valley Coop SC \$1,050.18 Ag Valley Coop SC \$9,906.01 ATC Communications SC \$93.40 Banner Capital Bank T \$2,893.34 Banner Capital Bank T \$1,308.07 Banner Capital Bank - Retirement R \$806.33 Banner Capital Bank - Retirement R \$1,209.49 Delbert Beins PY \$288.00 Cambridge General Store SC \$31.34 Cambridge Telephone SC \$55.64 Central States Aggregate LLC SC \$1,609.86 City Of Arapahoe SC \$231.26 Delta Dental Of Nebraska I \$383.53 Leroy S Dickinson SC \$400.00 Engel's Sales & Service SC \$17.58 Equipment Blades Inc SC \$7,600.00 Extreme Ag Inc SC \$274.40 Furnas County Treasurer-Postage SC \$20.00 Jim's Ok Tire Inc SC \$315.50 John Deere Financial SC \$2,355.30 Nebraska Child Support Payment Ctr G \$379.50 NMC, Inc SC \$44,292.55 Overton Sand And Gravel SC \$22,063.69 Pinpoint Communications SC \$133.94 Roy's Sales & Service SC \$252.22 S & W Auto Parts SC \$932.40 S & W Auto Parts SC \$464.34 Sappa Valley Farm & Auto, LLC SC \$20.00 Southwest Farm & Auto Supply SC \$376.98 Southwest Farm & Auto Supply SC \$107.98 Twin Valleys Public Power District SC \$143.97 Van's Radiator & Welding SC \$55.49 Village Of Wilsonville SC \$72.82 Vision Service Plan I \$90.75 Wagner's Supermarket Inc SC \$12.59 Weavers One Stop SC \$34.08 Wex Bank (Road) SC \$252.33 Total \$113,899.66 Arpa Funds Platte Valley Communications SC \$7,596.72 Total \$7,596.72 911 Emergency Salaries W \$307.15 ATC Communications SC \$40.00 Banner Capital Bank T \$27.10 Banner Capital Bank T \$26.78 Banner Capital Bank - Retirement R \$15.75 Banner Capital Bank - Retirement R \$23.63 Total \$440.41 911 Wireless Arapahoe Telephone SC \$140.58 Cambridge Telephone SC \$175.13 Frontier SC \$240.88 Total \$556.59 Grand Total \$207,799.83.

The following reports and letters were received and placed on file: Fee Reports for ROD, Sheriff and District Court and Treasurers Revenue List. Letters: Figgins Construction and Kroll Restructuring Administration, LLC. Motion by Sexton, second by Tegtman at 9:25 a.m. to recess the Commissioners

meeting and go into Board of Equalization meeting. RCV: Sexton, Aye; Tegtman, Aye; McCoy, Aye. Motion carried.

**BOARD OF EQUALIZATION MEETING:**

The Furnas County Board of Equalization met Tuesday, March 12, 2024 at 9:25 a.m. Notice of the meeting was published in the Valley Voice newspaper and posted on the County's website. The agenda was emailed to each commissioner, posted on the County's website and kept current in the County Clerk's Office. Chairman Mike Sexton opened the meeting at 9:25 a.m. and informed those present of the Open Meetings Act poster displayed on the wall and the provisions of the Act will be followed at this meeting. Board members present: Mike Sexton, Dennis Tegtman and Allan McCoy. Also, present Lois Bishop, County Clerk, Patrick Calkins, County Attorney and Sherry Thooff, Assessor. Thooff presented Tax List Correction 2023-7. Motion by Tegtman to approve Tax List Correction 2023-7, second by McCoy. RCV: Sexton, Aye; Tegtman, Aye; McCoy, Aye. Motion carried.

A motion was made by Tegtman, seconded by McCoy, to recess the Board of Equalization Meeting at 9:30 a.m. and enter into the Public Hearing to hear public comment on Permissive Exemption Forms 451. RCV: Sexton, Aye; Tegtman, Aye; McCoy, Aye. Motion carried.

**PUBLIC MEETING ON PERMISSIVE EXEMPTION FORMS 451**

The Furnas County Board of Equalization met Tuesday, March 12, 2024 for a Public Hearing to hear public comments on the board's decision to determine whether or not to allow or deny any Exemption Applications on Real or Personal Property by Qualifying Organizations Forms 451. Notice of the meeting was published in the Valley Voice newspaper, posted on the County's website and organizations requesting the exemptions were sent a letter of the Notice of Public hearing by mail 10 days prior to the meeting. Chairman Mike Sexton opened the meeting at 9:30 a.m. and informed those present of the Open Meetings Act poster displayed on the wall and the provisions of the Act will be followed at this meeting. Board members present: Mike Sexton, Dennis Tegtman and Allan McCoy. Also, present Lois Bishop, County Clerk, Patrick Calkins, County Attorney and Sherry Thooff, Assessor.

Every four years, eligible property organizations may apply to continue their tax-exempt status on personal and real property. Sherry Thooff, Assessor, presented her recommendations. The Saving Place parcel ID 6674.00, sold the building for a daycare; Trustees United Brethren Church, parcel ID # 1880 no longer hold church services and Trinity Methodist Church Parsonage in Cambridge, parcel ID 6318.00, was sold by the church on 3-7-2024 to a private party. The three parcels will be taxable in 2024. Therefore, the applications received should be denied. The board had no authority to make changes or decisions on questions asked from the public regarding taxes and late filing fees.

A motion was made by Tegtman, seconded by McCoy, to adjourn the Public Hearing at 10:30 a.m. and reconvene the Board of Equalization meeting. RCV: Sexton, Aye; Tegtman, Aye; McCoy, Aye. Motion carried.

**BOARD OF EQUALIZATION MEETING: (Reconvened)**

Chairman Sexton reconvened the Board of Commissioners meeting at 10:30 a.m.

Motion by McCoy to deny the exemption for Trinity Methodist Church Parsonage in Cambridge, parcel ID 0006318.00, second by Tegtman. RCV: Sexton, Aye; Tegtman, Aye; McCoy, Aye. Motion carried.

A motion made by McCoy, seconded by Tegtman to approve the remaining applications for tax exemptions on real and personal property as recommended by the Assessor. RCV: Sexton, Aye; Tegtman, Aye; McCoy, Aye. Motion carried.

Chairman Sexton adjourned the Board of Equalization Meeting at 10:35 a.m.

**BOARD OF COMMISSIONERS MEETING: (Reconvened):**

Chairman Sexton reconvened the Board of Commissioners meeting at 10:35 a.m.

Motion by McCoy to approve the use of LATCF funds instead of ARPA funds for the Clerks microfilming project that was previously approved in the February 13, 2024 meeting, second by Tegtman. RCV: Sexton, Aye; Tegtman, Aye; McCoy, Aye. Motion carried.

Doug Brown, Sheriff, discussed the results of his last two Audits and presented cost estimates for the updates in the sheriff's department and will get the flooring estimate.

Roger Powell, Emergency Manager, discussed the replacement of Frontier phone lines going to the Fairgrounds tower with microwave shot and building and grounds maintenance

There was no further business before the Board, Chairman Sexton adjourned the Commissioners meeting at 10:50 a.m. The next regular board meeting will be held on Tuesday, March 26, 2024 at 9:00 a.m. or subject to call.

---

Mike Sexton, Chairman of the Board

---

Attest: Lois E. Bishop, County Clerk