

## Proceedings of the Commissioners

The Sheridan County, Nebraska Board of Equalization (BOE) and Board of Commissioners (BOC) met on Tuesday, July 23, 2024, at the County Courthouse in Rushville. Notice of the meeting was published on the county website [sheridancounty.ne.gov](http://sheridancounty.ne.gov). The meeting was open to the public and a ZOOM connection was also available. Present were Chairman James Krotz, Commissioners Dan Kling and Bruce Messersmith, County Clerk Sindy Coburn, and Treasurer Renee Thies.

Assessor Tina Skinner presented to the Board of Equalization (BOE) a list of 7 "overvalued" and 4 "undervalued" properties and requested approval of her proposed changes to the tax list. Most of these over/undervalued corrections are necessitated when a property is split, and a new deed is filed. The BOE reviewed and approved the list of over/undervalued properties as presented.

The Board of Commissioners (BOC) audited and approved salary claims and signed claim checks totaling \$182,314.84.

Treasurer Renee Thies presented her report on securities pledged by our depository banks to "insure" any amounts the FDIC limits. The Board took note of the higher interest rates now offered on our deposits and proceeded to accept the report.

Interim Road Superintendent Rod Norton reported that washboard road conditions continue to plague some areas of the county. Though citizen reports of road conditions are always important, over-persistent calling sometimes distracts employees from the actual work of addressing the concern. We know the roads are dry and rough and we are doing what we can to ease the situation. Impatient citizens are encouraged to address their daily concerns about washboard roads to the Department of Rain.

Linda Smith and Riley Abbot appeared to express their health concerns about dust on 480th road west of Hwy 87, a road frequented by county gravel trucks. Norton is aware of the problem and in the process of securing 3 units of Magnesium Chloride *a hygroscopic material that pulls moisture from the air*, keeping roads and surfaces damp to help control dust production. Each unit of the chemical costs about \$1,800 and will treat only about 1/3 miles of road. This trial project calls for treating approximately 1/4-mile sections of the road nearest home sites. The quality of the road surface in treated sections may be noticeably different so motorists should be alert to sudden changes in driving conditions.

Mark Cover and Rick Herian appeared to discuss the possible acquisition of millings from a state resurfacing project on Hwy 2. The millings could prove useful in the restoration of narrow oil strips in the southwest corner of the county. This is an opportunity for the county to secure an otherwise costly material from an on-site source thereby reducing high transportation costs. The continuing challenge is persuading the state to sell the millings to the county, something NDOT has been unwilling to do. The BOC, Cover, Herian and Norton agreed to work together to assess the quality of the material, secure some cost projections from an experienced contractor and to continue to petition the state to sell us the millings.

Emma Strotheide appeared to express her concern regarding a possible encroachment of the right of way on an 430<sup>th</sup> Lane, an open section line. The BOC requested that Norton work with County Surveyor Carl Gilbert to re-establish the corners that define the open section line.

Building Superintendent Jeff Davis reported that there was some sudden unsettling of the curb/sidewalk along the front of the courthouse. Explorations are under way to determine the cause of the settling and to establish whose responsibility it is to make repairs - city, county or state.

Davis and the Board agreed that we should continue with another month of tuckpoint restoration on the courthouse this summer. The mortar joints are deteriorating badly in some spots and that damage only accelerates as water continues to invade the joints. The BOC hopes to continue this project of restoration by annual campaigns until the old brickwork is as good as new. The contractor is available, and the cost of a month's work will be about \$8,000.

The Board considered Resolution #2024-11, a revision of the opening and closing hours for all retail liquor license holders in Sheridan County outside the corporate city limits of any city or village (who set their own hours). At present the new hours will affect only the Gordon County Club. The resolution now permits On and Off Sale opening at 7:00 a.m. A copy of the full Resolution will be published in the Newspaper of Record and posted to the county website.

At 11:00 the BOE reconvened with Assessor Tina Skinner and Consultant Darrel Stanard a licensed Appraiser and owner of Stanard Appraisal Services of Central City and Lincoln. Stanard led the required, 6-year, reappraisal of all commercial properties in the county and was on hand to answer questions about

valuation protests filed by property owners. The BOE considered Property Valuation Protests filed by 16 owners, half with multiple properties. Most owners appeared in person, one testified via telephone and the rest did not appear.

The BOE recessed at 6:00 p.m. and will reconvene at 9:00 a.m. on Wednesday, July 24 to render judgement on the protests received. Within seven days the Clerk will notify the protestors of the Board's decisions. Appeals may be taken to the Tax Equalization and Review Commission within 30 days after adjournment of the county board of equalization. For protests acted upon during the board's June 1 to July 25 equalization session, adjournment is deemed to be July 25th

The next meeting of the BOE/BOC is scheduled for Tuesday, August 13 at 9:00 a.m.

The minutes of this and all meetings of the Board of Commissioners will be available to the public at the office of the Sheridan County Clerk and now are available online at [sheridancounty.ne.gov](http://sheridancounty.ne.gov). All meetings of the Board of Commissioners are held in compliance with Nebraska Open Meetings Act and the public is always welcome.

Submitted by James Krotz