

July 3rd, 2017
Antelope County Board of Commissioners
Neligh, Nebraska

The Antelope County Board of Commissioners convened in regular extra session on Monday, July 3rd, 2017 at 9:02 AM in the County Commissioner's Room, Antelope County Courthouse Annex, Neligh, Nebraska. Meeting was called to order by Chairman Kerkman, with the following board members responding to roll call: Schindler, Jacob, Henery, Schwager, and Kerkman. Chairman Kerkman stated that the open meeting laws are posted on the east wall of the Supervisors' room with more copies available at the County Clerk's Office.

Notice of the meeting was given in advance thereof by publication in the four county newspapers, legal newspapers printed and in general circulation in Antelope County, Nebraska as shown by proof of publication filed in the County Clerk's office. Agenda for said meeting was sent to all members of the County Board of Commissioners.

Pledge of Allegiance was recited.

Correspondence was reviewed: Antelope County Library Association Donation comparison; 3 Year uncollected taxes reports 2013-2014-2015; \$249,406.25 transfer from General to Law Enforcement Bond; Petition for Abandonment of Road Right of Way.

Monthly Zoning Permit Report.

Receipts: \$105.00 transfer from General-Bond; \$900,000.00 General – Road & Bridge transfer; overpayment from AMH Family Practice.

Motion by Commissioner Schwager, seconded by Commissioner Henery to increase **Library Association** donations by \$200.00 each. Payments will be as follows: Brunswick \$ 2,750.00; Clearwater \$2,662.50; Elgin \$3053.12; Neligh \$3,494.00; Oakdale \$2,915.63; Orchard \$2,915.63; Tilden \$2,916.50. Voting aye: Schwager, Henery, Schindler, Jacob and Kerkman. Nays none. Motion carried.

Zoning Administrator Report: Liz met with the Commissioners. The Board of Adjustments minutes were approved during their last meeting. June Permit was reviewed. Mainly working on wind tower permits. To date she has not heard a construction start date. – The Board of Adjustment has had three (3) meetings regarding grain bins, approved Meis variance to keep the bins in line. Overall work load has slowed a bit, at least until the wind tower permits pick up.

Monthly Zoning Permit Report.

Antelope County Board of Adjustment minutes from April 18th, 2017 was reviewed and put on file.

Antelope County Assessor, Kelly Mueller met with the Commissioners regarding the **appraisal contract**. She has reviewed the contract with Joe Abler, Antelope County Attorney. He has suggested listing payment date for the two (2) fiscal years. This update was included in the final draft she requested be approved. The contract with Tax Valuation LLC will complete a complete Commercial revaluation over the next couple of years to be completed before March 1, 2019. Total cost is not to exceed \$72,000.00. Motion by Commissioner Henery, seconded by Commissioner Schwager to agree to and approve the contract as presented. Contract to be paid from Assessor Budget. Voting aye: Henery, Schwager, Schwager, Jacob and Kerkman. Nays none. Motion carried.

CONTRACT FOR PROPERTY APPRAISAL SERVICES

This contract for appraisal services is made by and between the Antelope County Assessor on behalf of, and with the approval of, the Antelope County Board of Commissioners; hereinafter referred to as "the County", and Tax Valuation LLC, 6001 S. 58th St, Suite A, Lincoln, NE 68516, hereinafter referred to as "the Contractor".

GENERAL PROVISIONS

- 1. Project Definition:** The contractor agrees to execute a complete program for revaluation of certain properties within the confines of Antelope County. The Contractor, the Subcontractor, its employees, or its agents, agree to perform their duties in accordance with Reg. 50-004 as set forth by the Nebraska Department of Revenue and required by the Property Tax Administrator. The Contractor shall begin the work to be performed as agreed upon between the parties to this contract. The Contractor shall do its best to complete its performance of this Contract on or before March 1, 2019.
- 2. Price:** The County agrees to pay the Contractor the amount of \$72,000 for the appraisal of approximately 483 improved commercial parcels, as well as approximately 108 vacant commercial land parcels within Antelope County, as outlined in Section 13, Scope of Services.
- 3. Payments:** Payment shall be made monthly upon receipt of services rendered as completed and submitted to the Assessor. This is a two fiscal year contract with one half of the fee to be billed before June 30, 2018 and the remaining half the fee to be billed after July 1, 2018.
- 4. Contract Integrated:** Neither the Contractor nor the County shall have authority to change any provision of this Contract without the written consent of the other party. The contract documents represent the entirety of the agreement between the parties and no other agreement shall be binding unless in writing and signed by the parties hereto and approved by the Property Tax Administrator.
- 5. Assignment of Contract:** The Contractor shall not assign or transfer the Contract, or any interest therein, without first receiving written approval from the Assessor and the Property Tax Administrator.
- 6. Subcontractor:** The parties agree that the Contractor may use a Subcontractor, to complete portions of the project. No Subcontractors shall be utilized on this project without receiving written approval from the Assessor.
- 7. Submission of Completed Work:** Periodically throughout the program, as appeals are completed and finally checked by the Contractor's or Subcontractor's supervision, the Contractor shall submit these to the Assessor for review.
- 8. Insurance and Workmen's Compensation:** The Contractor shall carry automotive, public liability and workmen's compensation insurance in the following Property damage, \$500,000: Public Liability same as automotive; Workmen's Compensation Statutory. Proof of bond ability is not required because no funds are advanced prior to the completion of work. Written proof of insurance from an insurance carrier shall be furnished, upon request, to the County establishing the above coverage. The insurance provider for Tax Valuation Inc is Zimmer Insurance Agency, Lincoln, NE. The Contractor agrees to comply with all federal, state and local laws, rules and regulations during the performance of this Contract.

9. **Indemnification:** The Contractor shall indemnify and hold harmless the County and its officers and employees from all claims, demands, payments, suits, actions, recoveries and judgments of every kind and description brought or recovered against it, by reason of any act or omission of the contractor, its agents or employees in the execution of the work.
10. **Compliance with other Laws:** The Contractor is an equal opportunity employer and agree to comply with all state, federal and local laws and regulations related to performance of the contract.
11. **Interpretations and Specifications and Contract:** The Assessor will be the interpreter of the specifications and the Contract.
12. **Confidential Nature of Contract:** Disclosure of appraisal information to any individual, firm, or corporation, other than appropriate public officials, and their authorized agents, is expressly prohibited and, if done before approval of this project, will be considered a violation of this Contract.

II. Contract Specifications

13. **Scope of Services:** The services rendered by the Contractor and the Subcontractor shall be to inspect and appraise at its actual (market) value, according to the constitution of the State of Nebraska, the following:
 - A. Inspection of the 483 improved commercial parcels, per the County Assessor.
 - B. New digital photos of each improved parcel.
 - C. Verification of the Assessor's data.
 - D. Check and adjust the quality and the condition as necessary.
 - E. Pick up any improvements not listed in the County's records.
 - F. Develop commercial depreciation tables.
 - G. Valuation of all commercial land in the County, including 108 vacant parcels.

NOTE: Data entry by the Contractor into the system is not part of this contract.

All of the improved commercial parcels of real estate located in Antelope County, Nebraska will be inspected and valued by the contractors. The Contractor shall use methods, forms, and manuals authorized by the Property Tax Administration and the Department of Property Assessment and Taxation. Excluded are state-assessed properties. In case of questionable properties, the county assessor shall determine whether or not they are to be appraised.

14. **Performance of Services:** The services provided pursuant to this contract will be performed as follows:
The Contractor will be responsible for the overall supervision of the services. The Contractor will be directly responsible for all land analysis including: a) vacant land sales review, b) review of square foot and lineal foot values, c) land value abstraction from all improved sales and d) setting the final land values. Additionally, the Contractor will be directly responsible for sales analysis including: a) sales roster review, b) validity of sales with Assessor, c) lineal regression studies for depreciation to effective age and d) total review to establish economic and physical depreciation.
15. **Public Relations:** During the progress of the work, the Contractor, their employees or agents will endeavor to promote understanding and amicable relations with taxpayers and public. If used by the Contractor, newspaper articles and other publicity shall be presented for clearance to the Assessor before release. The assessor shall cooperate in maintain good public relations throughout the reappraisal project. The employees of agents of the Assessor and the Contractor shall work together to maintain the full cooperation of all taxpayers by treating each inquiry with courtesy and supplying all possible necessary information to every interested taxpayer; however, each field appraiser/lister shall be instructed to refrain from discussing with property owner, tenant, or occupant the possibility of any increase or decrease in the valuation of the real property and/or buildings, or make any mention of any possible existing discrepancies. Any discrepancy noted in the field shall be noted on the appraisal card and directed to the attention of the assessor or the supervisor in charge upon return to the office for investigation. This restriction will be strictly adhered to any violation will be for just cause for the Assessor to cancel the employee's appointment and remove him from the field.
16. **Personnel:** The Contractor shall submit the names, residence address, education and prior experience of each employee or agent of the Contractor for approval of the Assessor before field inspections work is started by the employee or agent. The employees or agents of the Contractor shall be professional in manner, appearance and be trained in appraisal technique. The Assessor may upon written notice to the Contractor's Chief Appraiser, remove from the project any person whose work is unsatisfactory to the Assessor. The Contractor shall designate a qualified and responsible employee to supervise the operation of the Contractor's staff for the entire project. The individual designated as such shall make him or herself available to the Assessor for consultation throughout the project.
17. **Records, Computation to Become Property of County:** The original or suitable copy of all records and computations of the Contractor in respect to any appraisal of property in the County shall be left in the custody of the Assessor, as belonging to the County. This shall include if applicable, but not necessarily limited to: 1) land value maps; 2) materials and wage cost investigation and schedules; 3) field and office cards with property valuation data; 4) sales data; 5) rental schedules; 6) capitalization rate date; 7) land depth tables; 8) operating statements of income properties; 9) depreciation and obsolescence date and tables; 10) all written statements to the public or press groups or individuals concerning the nature of the project; 11) any letters or memorandum to individuals or groups explaining methods used in the appraisal; 12) all regression modeling data; 13) all data processing information pertaining to the project and all other information used in the program.
18. **Cooperation:** The assessor and employees will cooperate with and render all reasonable assistance to the Contractor and their employees and agents. The extent of, and reasonableness of, such assistance shall be determined from which assistance is requested. The assessor or employees of the Assessor may accompany the employees or agents of the Contractor at any time during the field inspection.
19. **Property Records:** The Assessor shall furnish property records. The Contractor and Assessor shall complete these records including all items of the information in connection with the construction, age, zoning condition, depreciation, outline sketch of all the improvements and buildings, land value computations, pricing data of each building, owner's name and address, assessment number, and shall be used to record all pertinent information relative to land and the total valuation of land and buildings. The Contractor or Subcontractor shall establish and maintain proper methods to store and transport all project data in a manner that will ensure and maintain proper methods to store and transport all project data in a manner that will ensure the minimal data loss in all cases.
20. **Manuals:** If necessary, the Contractor and Subcontractor must use the manuals presently prescribed by the Property Tax Administrator. The most current information available shall be used in arriving at the estimate of replacement cost in the cost approach. The manual shall be field tested in the County on structures of known cost to verify the appropriateness of its use.
21. **Development of Unit Costs:** The Contractor shall make a careful inspection of the construction costs in Antelope County. Prices of materials in various quantities and qualities may be obtained from local materials dealers. Wage scaled for various trades and classes of work may be investigated. These material and labor costs shall be as of

January 1, 2017, comparing to the Marshall Swift Manuals. After careful analysis of this date, the Contractor may develop analyzed unit costs that will be used to correct, adjust, or supplement the manual prescribed by the Property Tax Administrator.

22. **Residential & Commercial Valuation Schedules:** For the appraisal of the residential & commercial properties, specifications shall be determined for the various qualities of construction and shall be designated. The parameters set forth in the manual prescribed by the Property Tax Administrator shall be used to determine construction classes.
23. **Improvements:** A complete physical inspections will be made on the exterior of all improvements. In no case may the Contractor use information from the existing records in lieu of an on-site physical inspection. This will be considered a violation of the contract. This restriction shall be adhered to and any violation will be just cause for the Assessor to cancel the employee or agent appointment and to remove him or her from the field. The Assessor may make random spot checks throughout the project to verify that inspections are being made. All inspections will be conducted between the hours of 8 A.M. and 5 P.M., Monday through Saturday, (excluding holidays), except some appointments may be scheduled after 5 P. M., if necessary. In no case may a card be left requesting the owner or occupant to fill in the information. If the building is under construction at the time of the field inspection, a notation to that effect shall be placed on the record card. A special tag shall be put on the card for future attention. If the construction up to and including December 31, 2018. The Contractor shall not be responsible for construction completed after the date the field investigations are completed. The type of construction will be recorded by component parts such as, but not necessarily limited to, foundation, basement area, wall construction, roof, floors, interior finish, heating system, fireplaces, plumbing fixtures, tiling, number of rooms, age (if obtainable), condition, physical and functional depreciation and/or economic appreciation if applicable, general quality of construction, rent (if rented), and date on sales. Also to be recorded will be the names or code of the person making the inspection and the date of the inspection. The record cards will be returned by the field-staff to the office or to the Contractor, where they will be priced, checked and completed from the schedules approved by the Tax Commissioner and as prescribed in Title 350-003 and Title 350-004.
24. **Land:** Commercial land values will be estimated by the Contractor under this contract, however, pictures of the vacant parcels are the responsibility of the county assessor's office.
25. **Review of Properties:** A final review of the value estimates for the improved parcels shall be made upon completion of the office computations by experienced and qualified Contractor employees. The purpose of the final review will be to account and adjust for factors with may have a direct bearing on the market value and/or equitable relationship to other properties.
26. **Property Owner Notification and Review:** It will be the responsibility of the Assessor to notify the property owners of the Contractor's appraised values. This will be done after the completion of the work in the County and before the informal reviews at County offices of the work in the County and appraised value has been mailed to the respective individuals. These notices must be mailed by first class at least 10 days prior to commencement of informal hearings. The Contractor will conduct the informal reviews. Contractor personnel will be available to conduct sufficient informal reviews with the public for a period of no less than (2) days, 9 a.m. to 5 p.m., Monday through Friday, and a minimum of one (1) evening session, 7 p.m. to 9 p.m. through that period. These informal reviews shall be completed prior to June 30 of each calendar year of the contract. This service will be provided at a cost of one hundred twenty five dollars (\$125.00) per working hour, including travel time, which will include food, but not mileage and motel expenses. In the event that additional time id required to insure that each property owner will have equal opportunity to view and discuss his property values and to make comparison to that of his neighbor or any other like property, additional informal hearing with the property owners will be scheduled by appointment. Necessary revisions to the appraisals shall be completed before June 30, 2019. If an adjustment is made, it shall be subject to approval of the Assessor. The property owner concerned must be notified of the changes and allowed a second hearing if desire. The record card must show both values. Taxpayers with large property holdings will be heard by individual appointments if they so desire.
27. **Defense of Values:** The Contractor shall be available, upon request of the County, to appear at the hearings of the County Board of Equalization in July 2019, to assist in settlement of complaints and to defend the values. This service will be provided at a cost of one hundred twenty five dollars (\$125.00) per working hour, including travel time, which will include food, but not mileage and motel expenses. In the event of appeal to the courts of Tax Equalization and Review Commission, the Contractor or agent may be present, if requested, at the hearings to testify as a witness, to outline the steps taken and give his opinion of the value of the property which has been or is the subject of appeal. This service is provided at a cost of one hundred twenty five dollars (\$125.00) per working hour, including preparation and travel time, which will include food but not mileage and motel expenses if applicable.
28. **Instruction:** The Contractor will acquaint the Assessor's staff in the use of the procedures, standards, and records used for making property appraisals in order that the assessing office will be in position to check the work as it progresses, and apply the dame to new and altered properties in subsequent assessments.
29. **Photos:** Digital photos of the improved parcels will be the responsibility of the Contractor; digital photos of the vacant parcels will be the responsibility of the County.
30. **Compatibility:** The information, documentation, including but not limited to cost tables, depreciation tabled, land valuation tables, M.R.A. tables, market valuation models, and ratio studies shall be completed on the Assessor's appraisal software or must be compatible with the Assessor's appraisal software.
31. **Materials and Information Provided by County:**
 - A. Real Estate Assessment (PIN) numbering system.
 - B. Property sales for the last (3) years for commercial property.
 - C. Street maps and individual property addresses.
 - D. County field record card or photocopy indicating
 - 1) Lot Size
 - 2) Property Address
 - 3) Property owner of record
 - 4) Building Sketch
 - 5) Age of Structure (if known)
 - E. Remote computer connections for the Contractor, as applicable.
 - F. Space and furniture for the Contractor.

_____/s/ Kelly Mueller _____ 07-03-2017 _____
County Assessor Date

TAX VAUATIONS, INC

By: _____ Date _____
Contractor

Antelope County Board

___/s/ LeRoy Kerkman _____ Chairman	___07-03-2017_____ Date
___/s/ Eli Jacob _____ Member	___07-03-2017_____ Date
___/s/ Eddie Schindler _____ Member	___07-03-2017_____ Date
___/s/ Jerald Schwager _____ Member	___07-03-2017_____ Date
___/s/ Charles Henery _____ Member	___07-03-2017_____ Date

Casey Dittich, **Antelope County Road Boss** met with the commissioners and gave the following report. On Saturday, a drunk driver hit the bridge 4.5 miles north of Royal (1.5 mile north of the 3-mile asphalt). He was driving a 2017 service truck and caused substantial damage to the bridge. He is lucky he stayed on the bridge. The accident caused an 8-inch-wide beam shoved it out and down. It about launched him. Because it is a fractured critical bridge, we have closed the road this morning. Brian McDonald will have a structural engineer come out. If it passes inspection, we will sign it at 3-ton. That is the lightest load rating we can post on a bridge. For now, the 2-mile of road will remain closed. It was a company truck and sustained substantial damage.

The 10-yard truck in Orchard blew up lasts week, it is puking oil out of the exhaust. We will confirm the damage. There is a yellow 10-yard International truck with a pusher at Cornhusker International. They came down another 2 grand. It is plow ready has a main pump on the crank so it does not have a PTO. We could use another truck, as we are hauling windrow. The truck that blew last week was one of our top trucks. Casey will report next week on the truck.

Royal Road – we will start grinding on Monday (7-10-2017). Hopefully have it all grinded by Tuesday at noon. Pile it up and shoot oil on Wednesday, and lay it out on Thursday.

Orchard maintainer – John Deere called and the cheapest option if only fix what is bad is \$10,000.00. They were adamant that there would not be any warranty on the parts. It would be 21 grand to rebuild the whole thing. And the next would be 35,000.00 to pull it apart and buy a transmission. (10, 21 and 35 thousand dollars.) This maintainer is to be sold, so Casey plans to go with the \$10,000.00 option and get it ready to sell and hopefully recoup the money.

Casey proposed when maintainer ready to sell the white semi, the Hyster packer in Tilden is an eye soar and the packer in Orchard.

The new maintainer may go to the Brunswick Barn.

Old Highway 14, we packed that better than ever. It worked really well. We are hauling windrows, so it is going to rain, there are low spots, but it was hard to level all of it.

Schuchardt road should be done soon, they are moving dirt.

Board of Equalization met from 9:40 AM to 9:45 AM. Motion by Schwager, seconded by Commissioner Schindler to go into Board of Equalization. Motion by Henery, seconded by Commissioner Schindler to adjourn Board of Equalization.

Protests: currently there are four (4) protests. They will be heard on Tuesday, July 11th, 2017 starting at 11:00 AM.

Motion was made by Commissioner Henery seconded by Commissioner Schwager to **adjourn**. Voting aye: Schindler, Jacob, Henery, Schwager, and Kerkman. Nays none. Motion passed.

Meeting adjourned at 9:47 AM.

ANTELOPE COUNTY BOARD OF COMMISSIONERS

By: _____
Chairman of the Board, LeRoy Kerkman

Attest: _____
County Clerk, Lisa Payne