

BOARD OF COMMISSIONERS AND BOARD OF EQUALIZATION MEETINGS

March 6, 2023

The Red Willow County Board of Commissioners and the Board of Equalization met in the Commissioners' Room in the courthouse on March 6, 2023. A notice of the meetings was published in the McCook Gazette and posted on the County's website. The combined agenda was e-mailed to each commissioner and the news media, uploaded on the County's website, and kept current and available to the public at the County Clerk's Office.

At 9:00 a.m. Chairman Ted Gans called the Board of Commissioners meeting to order with the following members present: Commissioners Ted Gans, Randy Dean and Charles Fritsche. Gans informed the public about the location of the posted Open Meetings Act.

A motion was made by Dean, seconded by Fritsche, to approve the agendas as presented. Roll call: Ayes: Gans, Dean, Fritsche.

Chairman Gans offered the floor for Citizens' Comments. No one was present.

A motion was made by Fritsche, seconded by Dean, to approve the following items on the consent agenda: 1) minutes from the previous Board of Commissioners and Board of Equalization meetings, 2) miscellaneous accounts payable claims in the amount of \$41,306.57. Roll call: Ayes: Gans, Dean, Fritsche.

Chairman Gans recessed the Commissioners' meeting at 9:15 a.m. for the Board of Equalization.

BOARD OF EQUALIZATION MEETING:

Chairman Randy Dean called the Board of Equalization meeting to order at 9:15 a.m. with the following members present: Commissioners Ted Gans, Randy Dean and Charles Fritsche. Dean informed the public about the location of the posted Open Meetings Act.

A motion was made by Gans, seconded by Fritsche, to enter into a public hearing at 9:15 a.m. to receive comments on applications for Tax Exemptions on Real and Personal Property. Roll Call: Ayes: Gans, Dean, Fritsche.

Andrea Pennock and Kristi Korell, Assessor, joined the Board for the public hearing. Pennock said that Flying Free was established in 2018 to shelter horses and dogs. There is a building for sheltering, training and exercising. They are hoping for a tax exemption on the building and some pastureland where the horses are grazed.

Korell explained the meaning of "charitable" regarding the State of Nebraska's property laws. Being a 501(c)3 does not automatically qualify an entity for tax exemption. Her recommendation is to deny the exemption because the property is privately held and does not belong to the charity.

A motion was made by Gans, seconded by Fritsche, to adjourn from the public hearing at 9:40 a.m. Roll Call: Ayes: Gans, Dean, Fritsche.

A motion was made by Gans, seconded by Fritsche, to disapprove the application for Tax Exemptions on Real and Personal Property for the Flying Free as recommended by the County Assessor. Roll Call: Ayes: Gans, Dean, Fritsche.

Chairman Dean adjourned the Board of Equalization meeting at 9:45 a.m.

BOARD OF COMMISSIONERS MEETING: (Reconvened)

Chairman Gans reconvened the Board of Commissioners meeting at 9:45 a.m.

Kevin Darling, County Sheriff, joined the Board to discuss the funding needs of his department. The County's pay scale for law enforcement does not compete with surrounding cities and counties. The Board went over incentives to attract top applicants.

A motion was made by Gans, seconded by Dean to include uniforms, overtime pay, vacation after probation, bi-weekly payroll, and an hourly rate range from \$23.00 to \$30.00 per hour depending on experience to the benefits offered to applicants to the Sheriff's Department. Roll Call: Ayes: Gans, Dean, Fritsche.

David Blau and Kevin Petross (via phone) with Miller & Associates updated the Board on three bridges in the County. The Board took no action on this issue.

Treasurer Crystal Dack presented Resolution No. 1475, Book 23, Page 70, to Direct County Attorney to Foreclose on Uncollected County Tax Sales Certificates.

A motion was made by Dean, seconded by Fritsche, to approve Resolution No. 1475, Book 23, Page 70, to Direct County Attorney to Foreclose on Uncollected County Tax Sales Certificates as presented. Roll call: Ayes: Gans, Dean, Fritsche.

The District Court Clerk's Monthly Revenue Report was reviewed and placed on file.

The following claims were allowed:

Clerk of District Court Petty Cash - \$100.00; Ideal Linen - \$296.64; Family Resources - \$6,500.00; Lucent Health - \$34,409.93. Total \$41,306.57.

Chairman Gans adjourned the Board of Commissioners meeting at 10:48 a.m. to March 13, 2023.

Ted Gans

Chairman, Board of Commissioners

Randy Dean

Chairman, Board of Equalization

Attest: Penelope Cooper

County Clerk