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#### (Neb.)-Sheridan County Discusses Special Attorney, Tax Adjustments



By: Roxie Graham-Marski Posted at: 10/29/2013 08:32 AM

(SHERIDAN COUNTY)-Present at the Sheridan County commissioners' meeting Monday morning were chair Dan Kling, commissioners Jack Andersen and James Krotz, and county clerk Sindy Coburn.

Meeting as the Board of Equalization (BOE), the commissioners approved a correction sheet presented by county assessor Trudy Winter to adjust the 2012 homestead exemption on the home of Pearl Walgren as indicated by a state review.

Assessor Winter reported that she had secured presenters for an upcoming public seminar on property appraisal. The seminar will feature Suzi Lore, an appraiser and former member of the Tax Equalization and Review Commission, and Mark Loose, the state's Department of Revenue field liaison for Panhandle counties. The BOE agreed that the public seminar will begin at 10:00 a.m. on Monday, December 9th.

Treasurer Peg Sones joined Winter to present the BOE with information on several properties with delinquent taxes. The board agreed that the taxes on three of the properties were uncollectible and asked the treasurer to prepare a resolution to strike the delinquent taxes. The resolution was subsequently approved, striking the following: Leonard Lamont DBA Lamont Plumbing – personal property \$79.39, Lana Hernandez – a mobile home moved from the county \$344.70, and Helen Lockwood – a mobile home moved from the county \$926.71.

Winter also presented the BOE with her three-year assessment plan for 2014, 2015 and 2016, as required by the state.

Edmond and Kathleen Jesse appeared before the board to state their objection to Judge Travis O'Gorman's appointment of Adam Edmund and Joe Stecher jointly as Special County Attorney to investigate and prosecute three cases against them. The Jesses are charged with the attempted fraudulent filing of liens, sometimes known as "paper terrorism." A law passed by the Nebraska legislature in April of this year (§28-935) makes such attempts a Class IV Felony. The commissioners caution that citizens should beware of self-styled experts who

encourage the filing of such liens and keep in mind that "Lack of belief in the jurisdiction or authority of the state or of the government of the United States is no defense to prosecution under this section."

Judge O'Gorman appointed Edmund and Stecher as the Special County Attorney at the request of county attorney Dennis King, who declared a conflict of interest in the case. The commissioners explained that the appointment of a Special County Attorney was the sole prerogative of the judge. The Jesses were not entirely satisfied with the commissioners' response to their complaint.

Road superintendent Tom Kuester presented the Board with an engineering study recommending the installation of a three-way stop at the intersection of 480 Lane and 560 Road. The commissioners approved a resolution approving the installation of the three stop signs.

Kuester reported that county road crews are now on their winter work schedule of five 8-hour days per week. During the summer months the crews work four 10-hour days.

The commissioners met with Sheriff Terry Robbins to conduct their quarterly inspection of the county jail, and there were no findings of deficiency.

--Submitted by Commissioner James Krotz

*The minutes of this and all meetings of the Board of Commissioners are available to the public at the office of the Sheridan County Clerk or online at [sheridancountynebraska.com](http://sheridancountynebraska.com). All commissioner meetings are held in compliance with Nebraska Open Meetings Law.*