NOTICE OF PUBLIC MEETINGS OF SEWARD COUNTY BOARD OF COMMISSIONERS AND SEWARD COUNTY BOARD OF EQUALIZATION
TUESDAY, JULY 21, 2026

Notice is hereby given that meetings of the Seward County Board of Commissioners and the Seward County Board of Equalization, if commenced, will be held on Tuesday, July 21, 2026 in the County Board Meeting Room, Room 303 on the 3rd Floor of the of the Seward County Courthouse in Seward, Nebraska. The County Board of Equalization meeting will begin at 8:30 a.m. The Board of Commissioners meeting will begin at 9:15 a.m. Both meetings are open to the public. Agendas for such meetings are kept continuously current and are available for public inspection at the office of the County Clerk in the Seward County Courthouse, Seward, Nebraska.

Brandy Johnson, Seward County Clerk

This is an Open Meeting of the Seward County Commissioners. Seward County abides by the Nebraska Open Meetings Act in conducting business. A copy of the Nebraska Open Meetings Act is displayed on the back wall of this meeting room as required by law. Presenters shall state their name for the Clerk's record and are asked to limit remarks to five minutes. All remarks shall be directed to the Chair who shall determine by whom any appropriate response shall be made. Seward County reserves the right to adjust the order of items on this Agenda if necessary and may elect to take action on any of the items listed.

Known items on the agenda for Board of Equalization on July 21, 2026 are as follows:

8:30 a.m.

1. Convene and announce Open Meetings Law
2. Pledge of Allegiance
3. Discuss/Action - Approve minutes of July 14, 2026
4. Discuss/Action – Change of Valuation Notices
5. Discuss/Action – Accept Assessor's 3-Year Plan of Assessment
6. Discuss/Action – Assessor Information Update

8:30 a.m. Discuss/Action – Protest Hearings

Discuss/Action – Decisions on Protest Hearings

Known items on the agenda for Board of Commissioners on July 21, 2026, are as follows:

9:15 a.m.

1. Convene and announce Open Meetings Law
2. Pledge of Allegiance
3. Discuss/Action - Approve minutes of July 14, 2026

Other Business Matters to Address When Time Allows

4. Discuss/Action – Public/Organizations/Officials
5. Commissioner Reports
6. Discuss/Action – Authorize Chair to Sign 2025 Sub-Recipient Agreement with Nebraska Emergency Management Agency for Emergency Management Performance Grant
7. Discuss/Action – Executive Session – Personnel
8. Discuss/Action – Quarterly Jail Inspection
9. Discuss/Action – Agenda for July 28, 2026

9:30 a.m. Discuss/Action – Blue Valley Community Action (BVCA) annual report and request for funding

9:45 a.m. Discuss/Action – Appoint Public Transit Director

9:50 a.m. Discuss/Action – Payment Options to Accurate Controls for VMS System and Security Control Computer Upgrade for Justice Center

ABOVE AGENDA IS OPEN UNTIL 24 HOURS PRIOR TO THE MEETING AND IS SUBJECT TO CHANGE TO INCLUDE EMERGENCY ITEMS. THE OFFICIAL AGENDA IS KEPT AT THE SEWARD COUNTY CLERK'S
OFFICE. PLEASE CONTACT THEM AT 402-643-2883 FOR ANY QUESTIONS PERTAINING TO THE AGENDA AS LISTED ABOVE.
Seward County Government Home Page
Posted 07/20/2026

July 21, 2026 **2026 CBOE Change of Valuation Notices**

Parcel #	Name	Legal Description	Reason
800103599	500 Heartland Park Dr Ne Propco LLC	SEWARD HEARTLAND PARK ESTATES BLOCK 1 #LOT 1	23 Process omitted 451NF value
800208145	Jeff Culp	32-11-4 #N 1/4 NE 1/4 & #N 1/2 N 1/2 S 1/2 NE 1/4 40.83 AC	Remove CRP acres per FSA map, to grass
800036042	Karin Kimsey	24-11-2 SEWARD VIEW SUBDIVISION LOT 1 1.03 AC	Reviewed with owner & corrected
800232080	Paul & Roxanne Knutson	SEWARD PRAIRIE VIEW ADDITION BLK 1 LOT 15	Repricing land for administrator replat
800225228	JB Ag LLC Joshua & Brittany Blum	33-12-4 #E 1/2 SW 1/4 38.18 AC	IOLL 800225430 combined with 800225228, recounted acres per FSA map

Chair Seward County Board of Equalization

Date

Seward County
2026 Plan of Assessment
For tax years 2027, 2028 & 2029

Requirements:
Pursuant to Neb. Laws 2005, LB263, Section 9, on or before June 15 each year, the Assessor shall prepare a plan of assessment which describes the assessment actions planned to the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the county board approves the budget. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as "the market value of real property in the ordinary course of trade." Neb. Rev. Stat. 77-112 (Reissue 2003).

Assessment levels required for real property for are as follows:
1) 100% of actual value for all classes or real property excluding agricultural and horticultural land.
2) 75% of actual value for agricultural land and horticultural land.
3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as defined in 77-1343 when the land is disqualified for special valuation under 77-1347.

Assessment Statistics for 2026 as set by TERC:

Property Class	Median
Residential	92%
Commercial	99%
Agricultural Land	71%

Median: The middle placement when the assessment/sales ratios are arrayed from high to low (or low to high)
COD: (Coefficient of Dispersion) the average absolute deviation divided by the median
PRD: (Price Related Differential) the mean ratio divided by the aggregate ratio.
Aggregate: The sum of the assessed values divided by the sum of the sales prices
Average Absolute Deviation: Each ratio minus the median, summed and divided by the number of sales.
Mean: The sum of the ratios divided by the number of sales.

Office Staff and Budget Information
Seward County Assessor's Office currently employs 3 full time people and 1 part time employee besides the Assessor and Deputy Assessor. Information pertaining to budget and staffing is included in the survey given to the Department of Revenue, Property Assessment Division (PAD). Staff salaries are included in the office's budget presented to the County Board each year.

Goals
The primary goal for the Seward County Assessor's Office is to do the best job possible in a professional manner to maintain fair and equitable values in meeting the statutory statistical requirements by the State with the resources available.
The Department of Property Assessment and Taxation has prepared the Reports & Opinion of the Property Tax Administrator for Seward County and is on file in the Assessor's office and serves as additional information for this report. The 2026 Seward County statistical measures are on file in the annual report and kept on file in the Assessor's Office. The Tax Equalization & Review Commission (TERC) reviews each county's report and sets the level of value for each. If statutory levels of value are not met, TERC will adjust the county to be compliant.

Procedures Manual
Procedures have been established in the office and are updated as needed. The Department of Revenue, Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor is filed in the office are used.

Responsibilities:
Record Maintenance
Property record cards are maintained for every parcel of real property including improvements on leased land. The cards are updated annually to include any changes made to the assessment information of the property. The record cards contain current owner name and address, legal description, book, and page number of the last deed of record and any changes of record of ownership. Also included is situs address, pictures of improvement or main structure, sketches, cadastral map book and page numbers, tax district codes, valuation information and other codes created that are relevant to the specific parcel.

The office has cadastral maps. The current cadastral maps were done in May 1966. Due to the condition of the cadastrals, they are no longer updated with changes. Seward County has implemented a GIS system and starting on June 1, 2024, a new GIS company (Schneider Geospatial/Beason) has been contracted with to do the county's parcel splits and any corrections or changes that are needed.

Other functions performed by the assessor's office, but not limited to:
Prepare annually and file the following Administrative Reports
- County Abstract of Assessment for Real Property
- County Abstract of Assessment for Personal Property
- Assessor Survey
- Certification of Values to Political Subdivisions
- School District Taxable Value Report
- Sales information including rosters & annual Assessed Value Update w/Abstract
- Certification of Taxes Levied Report
- Homestead Exemption Tax Loss
- Report of current values for properties owned by Board of Education Lands & Funds
- Annual Plan of Assessment Report Certify completion of real property assessment rolls & publishes in newspaper
- Send notice of valuation change to the owner of record (as of May 20) of any property whose value has increased or decreased
- Prepare the plan of assessment for the next 3 assessment years
- File 3-year plan of Assessment with the County Board of Equalization
- Receive and maintain TIF parcels

Homestead Exemptions - Homestead Exemption applications are accepted in the office from February 1st through June 30. They are verified that the applicant is owner/occupant. An ad is placed in the two newspapers in the county with information about the Homestead Exemption. Follow up post cards and phone calls are made to ensure all applicants from the previous year refile and those inquiring throughout the year are notified that they may now file. Applications along with an income statement and a doctor's certification of disability (where appropriate) is forwarded to the Nebraska Department of Revenue by August 1 for income verification. Notice of rejection is sent when the applicant does not the requirement of owner/occupant through August 15th. The State returns a roster in October of approved (with a percentage) and disapproved for final processing. Property record cards are pulled, and the Homestead Exemption percentage and amount is notated on them with a follow up of the data entered in the computer. The State Property Assessment Division has implemented a new Homestead Exemption program which we now access to do the data entry for each applicant.

Personal Property - All depreciable tangible personal property which is used in a trade or business to produce income, and which has a determinable life of longer than one year is filed on or before May 1. After May 1st but before July 1st a 10 percent penalty is applied and on July 1st and after a 25 percent penalty is applied. Every year notices are published in the local newspapers and a weekly news supplement for non-subscribers. The office has filing of Personal Property Schedules available on the internet. A postcard is sent to those with existing schedules as reminders and includes the User ID and Password to access their schedules on the internet to complete and submit. A letter is sent to those who would be new filers explaining what is needed. This office documents at least 2-4 reminders to those who need to file personal property.

Permissive Exemptions - Administer annual filings of applications for new or continued exempt use or continued exempt use. Review and make recommendations to the county board.

Taxable Government Owned Property - Annual review of government owned property not used public purpose, send notices of intent to tax, etc.

Centrally Assessed Properties - Review the valuations as certified by the Department of Revenue, Property Assessment Division. Establish and maintain assessment records and tax billing for the tax list.

Tax Districts and Tax Rates – Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing.

Tax Lists - Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

Tax List Corrections - Prepare tax list correction documents for the county board's approval.

County Board of Equalization - Attend county board of equalization meetings including meetings for valuation protests. Prepare documentation for the board for the hearings.

Annexation – Prepares new property record cards & change any coding that needs to be done.

TIF – Tax increment financing. Receives notifications from the CRA (community redevelopment Authority) to divide taxes. Creates new codes and pricing so the Treasurer can divide the taxes.

TERC (Tax Equalization and Review Commission) Appeals - Prepare the information and attend the taxpayer appeals hearings before TERC. Testify in defense of the county's valuation.

TERC Statewide Equalization - Attend the hearings if applicable to the county, to testify in defense of the county's values, and to implement TERC's orders.

Education - Attend meetings, workshops, and educational classes to obtain the required hours of continuing education to maintain the assessor certification.

An annual analysis will be done, and areas prioritized for reappraisal accordingly. Reviews of properties will be done along with a market analysis to establish physical and economic depreciation. New pricing will be applied. Adequate funding will be needed to support the continuation of this process.

Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the Tax Equalization and Review Commission. An annual study will be conducted to see if the current market continues to support the areas.

The office uses CamaVision software for both administrative and Cama using the Vanguard Appraisals Inc. Real Property Appraisal Manual that was approved by the Property Tax Administrator.

Pickup work, the collection of data relating to new construction, remodeling, additions, alterations and removals of existing buildings or structures along with zoning and annexation is done on a continuous year-round basis. Parcels are flagged if the value is to be added for the following year to be changed during the appropriate time frame.

RCN (Replacement Cost New). The cost approach is used in setting our values. An income analysis is only used occasionally for commercial property to substantiate the cost approach.

The real estate transfer statements, form 521, are processed on a continual basis and sent to the Property Tax Sales File Website.

Assessment plans to be completed in **2026 for 2027** tax year are as follows:

Residential:

- Prioritize areas that need review and analyze sales
- 6 Year inspection and revalue of properties in Range 4. (Geo codes: 3239, 33285, 3463, 3509)
  Revalue homes on parcels classified as farms (4000)
- Complete building permits and other reported and unreported changes

Commercial:

- Review and analyze sales
- Reprice Section 42 housing properties using the income approach
- 6 Year inspection and revalue of properties in Range 4
- Complete building permits and other reported and unreported changes

Agriculture:

- Review and analyze sales and market areas
- Review and keep current with CRP and other farm programs
- Monitor and keep current with land use changes and change parcels accordingly

Assessment plans to be completed in **2027 for 2028** tax year are as follows:
Residential:
- Prioritize area that need review and analyze sales
- 6 Year inspection and revalue of properties in Beaver Crossing, Cordova and the Seward 2-mile zoning jurisdiction, Range 3 (geo codes: 3237, 3287, 3461, 3511)
- Complete building permits and other reported and unreported changes

Commercial:
- Review and analyze sales
- 6 Year inspection and review of properties in Beaver Crossing, Cordova and the Seward 2-mile zoning jurisdiction
- Reprice Section 42 housing properties using the income approach
- Complete building permits and reported and unreported changes

Agriculture:
- Review and analyze sales and market areas
- Review and keep current with CRP and other farm programs
- Monitor and keep current with land use changes and change parcels accordingly

Assessment plans to be completed in **2028 for 2029** tax year are as follows:
Residential:
- Prioritize area that need review and analyze sales
- 6 Year inspection and revalue of properties in Utica, Goehner, Tamora, Range 2 (geo codes 3235, 3289, 3459, 3513)
- Complete building permits and other reported and unreported changes

Commercial:
- Review and analyze sales
- 6 Year inspection and review of properties in Goehner, Tamora, Utica and the I-80 interchanges
- Reprice Section 42 housing properties using the income approach
- Complete building permits and reported and unreported changes

Agriculture:
- Review and analyze sales and market areas
- Review and keep current with CRP and other farm programs
- Monitor and keep current with land use changes and change parcels accordingly

I respectfully submit this plan of assessment and request the resources needed to continue with maintaining up-to-date, fair, and equitable assessments in achieving the statutory required statistics.

June 12, 2026 *Marilyn Hladky, Seward County Assessor*

Nebraska Emergency Management Agency

2025 Sub-Recipient Agreement
for
Seward County

Date of Award
7/10/2026

1. Sub-Recipient Name and Address

Seward County
322 South 14th, Suite 1
NE 68434

2. Prepared by: *Farber, Jason*

3. Award Number: 25-SR 8753-01

4. Federal Grant Information

Federal Grant Title:	**Emergency Management Performance Grant**
Federal Grant Award Number/CFDA Number:	EMW-2025-EP-05003 / 97.042
Federal Award Date:	January 29, 2026
Federal Granting Agency:	Grant Programs Directorate Federal Emergency Management Agency U.S. Department of Homeland Security

5. Award Amount and Grant Breakdowns

Total Award Amount

$13,149.01

2025 Emergency Management Performance Grant

Performance and Budget Period:

Jul 1, 2025 – Jun 30, 2026

This Grant does not have a Federally Approved Indirect Cost Rate and funds are not to be used for Research and Development (R&D)

6. Statutory Authority for Grant: This project is supported under Public Law 108-334, the Department of Homeland Security Appropriations Act of 2025.

7. Method of Payment: Primary method is reimbursement through the on-line Nebraska Grant Management System.

8. Debarment/Suspension Certification: By signing in block 10 below, the sub-recipient official certifies that any contractors utilized are not listed on the excluded parties listed system at http://www.sam.gov.

Contact information for NEMA Awarding Official: Chelsea Gray - Grants Unit Supervisor & Nebraska SAA -- 402-471-7413

9. Agency Approval

Approving NEMA Official:
Ervin L Portis
Assistant Director

Signature of NEMA Official:

Date:

10. Sub-Recipient Acceptance

I have read and understand the attached Terms and Conditions.

Print name and title of Authorized Sub-Recipient official:

Signature of Authorized Sub-Recipient Official:

11. Sub-Recipient Employer Identification Number (EIN) or Federal Tax Identification Number
Sub-Recipient UEI Number

12. Date Signed :

13. DUE DATE: **July 24, 2026**

Signed award and Direct Deposit Form (if applicable) must be returned to NEMA on or before the above due date.

NEBRASKA EMERGENCY MANAGEMENT AGENCY (NEMA)
EMERGENCY MANAGEMENT PERFORMANCE GRANTS PROGRAM (EMPG)
AWARD NUMBER: EMK-2025-EP-05003
TOTAL OF STATE'S GRANT AWARD: $3,514,961.00
CFDA: 97.042

SPECIAL CONDITIONS

[All information f rom the 2 CFR 200 or Super Circular herein can be accessed at: www.ecfr.gov]

1. This **Sub-Award** is subject to DHS/FEMA's Fiscal Year (FY) 2025 Emergency Management Performance Grants Program Notice of Funding Opportunity (NOFO) and Preparedness Grants Manual (PGM). These documents can be accessed at: www.fema.gov/grants. This Sub-Award is also subject to the current EMPG Sub-Recipient Program-Guidance Application document, the Federal Grant Award, and to the Grant Guidance imposed on NEMA by the Department of Homeland Security/Federal Emergency Management Agency (DHS/FEMA). EMPG Sub-Recipient Program-Guidance Application document is intended to complement rather than replace the Federal Program Guidelines published by the DHS/FEMA and are incorporated by references into this Sub-Award together with the attached Special Conditions.

2. Purpose: Sub-Award funds, as appropriated by NEMA under the FY 2025 EMPG Program, provides resources to assist State, Local, and Tribal Governments in preparing for all hazards, as authorized by the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 USC 5121 et seq). https://www.fema.gov/disaster/stafford-act

3. **Overview**: Funds provided shall be used to assist with the sustainment of local jurisdictional Emergency Management organizations by first providing support for salaries for a full-time Emergency Manager and full or part time staff to sustain an Emergency Management Program. All costs under these categories must be eligible under 2 CFR, Part 200.

4. The Grant Award Notice is only an offer until the sub-recipient returns the signed copy of the *Subrecipient Agreement* and the Special Conditions document.

5. Sub-Recipient agrees to make no requests for reimbursement prior to the return of these two (2) documents.

6. Sub-Recipients must self-certify (1) that they are complying with U.S. law requiring completion and retention of the Form I-9, Employment eligibility Verification, for their employees whose salaries and benefits are charged to the grant award and (2) that none of those employees are foreign nationals.

7. Sub-Recipients must retain completed Form I-9, Employment Eligibility Verification, documentation for all employees whose personnel or fringe costs are charged directly to the federal award, consistent with the Immigration Reform and Control Act of 1986 and 8 C.F.R. Part 274a.

8. Subrecipient certifies that all personnel charged to the subaward are US Citizens or nationals and that the vetting requirements related to foreign nationals do not apply.

9. If foreign nationals are charged to the award, subrecipient certifies that each individual has been properly vetted in accordance with federal employment requirements, and that form I-9 documentation is on file.

10. Subrecipient certifies that all vetting records, Form I-9 documentation, short bios, resumes, and other supporting materials referenced in this certification are retained by the subrecipient in accordance with federal statutes, regulations, award record retention requirements, and applicable laws. Such documentation will be maintained in a manner consistent with privacy protections and made available to FEMA only upon request during monitoring or audit.

11. Subrecipient certifies that they maintain organizational leadership and board member information on file and will provide it to the recipient on request.

12. Sub-Recipients must provide Bios/Resumes, as needed, per DHS/FEMA requirements.

13. Sub-Recipient shall comply with all applicable laws, regulations, and program guidance. Non-exclusive lists of regulations commonly applicable to DHS/FEMA grants are listed below, including the guidance:

a. Administrative Requirements

- 2 CFR, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

- Federal Funding Accountability & Transparency Act (FFATA), 2 CFR Part 170

b. Cost Principles

- 2 CFR, Part 200, Sub-Part E – Cost Principles

c. Audit Requirements

- 2 CFR, Part 200, Sub-Part F – Audit Requirements

14. The EMPG program has a fifty percent (50%) Federal and a fifty percent (50%) Non-Federal Cost Match requirement.

15. The Sub-Recipient agrees to use the designated grants management system for all financial transactions and tracking for the EMPG grant from NEMA.

16. Prior to disbursement of any FY2025 grant funds, the sub-recipient will have a current and approved County Local Emergency Operation Plan (LEOP).

17. County/Counties located within an EMPG funded Region will not be allowed to receive any FY 2025 grant funds for projects located with the county/counties. If the county/counties is/are not current on prior and current year DHS/FEMA/NEMA program requirements, they will not be allowed to receive any FY 2025 grant funds. The sub-recipient is not allowed to receive or expend funds in support of non-compliant county/counties within the Region.

18. Notwithstanding any other agreement provisions, the parties understand and agree that NEMA's obligations under this agreement are contingent upon the receipt of adequate funds to meet NEMA's liabilities herein. NEMA shall not be liable to the Sub-Recipient for costs under this agreement which exceeds the amount specified in the Sub-Recipient Agreement.

19. No approved Federally recognized indirect cost rate exists, therefore, NEMA must determine the appropriate rate in collaboration with the Sub-Recipient if required. The appropriate rate will be either:
    a. The negotiated indirect cost rate between NEMA and Sub-Recipient; which can be based on a prior negotiated rate between a different pass-through entity and the Sub-Recipient; or
    b. The de minimis indirect cost rate.

20. Administration of the grant will be accomplished through the Grants Management software as designated by Nebraska Emergency Management Agency.

21. The Sub-Recipient must prepare and submit quarterly requests for reimbursement with their quarterly narrative report to NEMA for the duration of the grant performance period by the dates set by NEMA, or until all grant activities are completed and the grant is formally closed, unless otherwise directed by the NEMA Grants Unit. The Sub-Recipient may also be required to submit additional information and data requested by NEMA. Sub-Recipients must submit their documentation in a timely manner as outlined by grant guidance. **Should your request for reimbursement come in later (by two quarters or more) than the quarterly due date, you will forfeit reimbursement for those goods and services, since they are outside the quarter for their submission.**

22. The Sub-Recipient agrees to comply with all Reporting Requirements inclusive of submittal deadlines and shall provide such information as required to NEMA for reporting as noted in the 2025 EMPG Sub-Recipient Program-Guidance Application document.

    Failure to complete reporting requirements is considered non-compliance with the grant guidance and may result in grant funds being suspended or terminated.

23. Closeout occurs when it is determined that all applicable administrative actions and all required work of the Federal award have been completed by the Sub-Recipient. Actions required by Sub-Recipient for closeout are:
    a. Sub-Recipient must submit to NEMA, no later than 90 calendar days after the end date of the period of performance, all financial, performance, and other reports as required by the terms and conditions of the Federal award.
    b. Unless authorized by extension, Sub-Recipient must liquidate all financial obligations incurred under the Federal award no later than 120 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award.
    c. Prompt payments must be made by Federal awarding agency or NEMA to Sub-Recipient for costs meeting the requirements in 2 CFR Part 200 Subpart E of this award.

d. Sub-Recipient must promptly refund any balances of unobligated funds that Federal awarding agency or NEMA paid in advance or paid and that are not authorized to be retained by Sub-Recipient for use in other projects.
e. Consistent with terms and conditions of the Federal award, the Federal awarding agency or NEMA must make a settlement for any upward or downward adjustments to the Federal share of costs after closeout reports are received.
f. Sub-Recipient must account for any real and personal property acquired with Federal funds or received from the Federal Government in accordance with 2 CFR §200.310-200.316 and 200.330.
g. If Sub-Recipient does not submit all reports in accordance with the closeout procedures within one year of the period of performance end date, the Federal awarding agency must report the Sub-Recipient's material failure to comply with the terms and conditions of the award with the OMB-designated integrity and performance system. Federal awarding agencies may also pursue other enforcement actions per 2 CFR § 200.339, Remedies for Noncompliance.

24. Per 2 CFR Part 170: If needed, NEMA will send the Sub-Recipient the Federal Funding Accountability and Transparency Act (FFATA) form that must be completed, signed, and returned to NEMA by the date specified in the cover letter to meet the FFATA reporting deadline for the grant.

25. NEMA may perform periodic reviews of Sub-Recipient performance of eligible activities and approved projects. These reviews may include, without limitation: performance of on-site visits or desk reviews, compliance and program monitoring – including inspection of all grant related records and items; comparing actual sub- recipient activities to those approved in the sub-award application and subsequent modifications, if any; ensuring that advances have been disbursed in accordance with applicable guidelines; confirming compliance with grant assurances; information provided on performance reports and payment requests; needs and threat assessments and strategies.

26. **It is the responsibility of the sub-recipient (County or Region) Board to inform NEMA of any changes in Emergency Management personnel. This extends to the firing, retirement, or leaving the EM position; or addition to EM staffing that would be requesting grant funding. The information must come from the Board Chair within 30 Days of any position changes to the Grants Supervisor at NEMA. If the information is not received, and there has been no contact from the Board, any remaining funds in the grant are forfeited.**

27. Per § 200.339 Remedies for noncompliance: If a non-Federal entity fails to comply with Federal statutes, regulations or the terms and conditions of a Federal award, the Federal awarding agency or pass-through entity may impose additional conditions, as described in §200.208. If the Federal awarding agency or pass-through entity determines that noncompliance cannot be remedied by imposing additional conditions, the Federal awarding agency or pass-through entity may take one or more of the following actions, as appropriate in the circumstances:
a. Temporarily withhold cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement action by the Federal awarding agency or pass-through entity.
b. Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
c. Wholly or partly suspend or terminate the Federal award.
d. Initiate suspension or debarment proceedings as authorized under 2 CFR part 180 and Federal awarding agency regulations (or in the case of a pass-through entity, recommend such a proceeding be initiated by a Federal awarding agency).
e. Withhold further Federal awards for the project or program.
f. Take other remedies that may be legally available.

28. Per § 200.214 Suspension and debarment: Non-Federal entities and contractors are subject to the non-procurement debarment and suspension regulation implementing Executive Order 12549 and 12689, 2 CFR part 180. The regulations in 2 CFR part 180 restrict awards, sub-awards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. The Sub-Recipient agrees to check the listing on www.sam.gov prior to doing business with a vendor or contractor and to retain a screenshot of the check in their records.

29. The Sub-Recipient agrees to retain all grant records for this, and any Federal grants, for a minimum of three (3) years after they are notified by NEMA that the grant has been closed by DHS/FEMA.

30. The Sub-Recipient understands and agrees that it cannot use any Federal Funds, either directly or indirectly, to Lobby in support of the enactment, repeal, modification, or adoption of any law, regulation, or policy, at any level of government.

31. When implementing the DHS/FEMA funded activities, the sub-recipient must comply with all Federal Civil Rights Laws, to include – Title VI of the Civil Rights Act, as amended. The sub-recipient is required to take reasonable steps to ensure persons of limited English proficiency have meaningful access to language assistance services regarding the development of proposals and budgets and conducting Grant Programs Directorate (GPD) funded activities.

32. All Recipients of financial assistance will comply with the Department of Homeland Security Standard Terms and Conditions.

33. If, during the past three years, the sub-recipient has been accused of discrimination on the grounds of race, color, national origin (including limited English proficiency), sex, age, disability, religion, or familial status, the sub-recipient must provide a list of all such proceedings, pending or completed, including outcome and copies of settlement agreements to NEMA by mail to the **Grant Supervisor's attention at: 2433 NW 24th Street, Lincoln NE 68524.** In the event any court or administrative agency makes a finding of discrimination on grounds of race, color, national origin (including limited English proficiency), sex, age, disability, religion, or familial status against the sub-recipient, or the sub-recipient settles a case or matter alleging such discrimination, sub-recipients must forward a copy of the complaint and findings to NEMA by mail at the address listed above.

34. Emergency Management Performance Grants Program (EMPG) Recipients and Sub-Recipients are required to implement the National Incident Management System (NIMS). NIMS guides all levels of government, nongovernmental organizations (NGO), and the private sector to work together to prevent, protect against, mitigate, respond to, and recover from incidents. NIMS provides stakeholders across the whole community with shared vocabulary, systems, and processes to successfully deliver the capabilities described in the National Preparedness System. EMPG Recipients and Sub-Recipients must use standardized resource management concepts for resource typing, credentialing, and inventory to facilitate the effective identification, dispatch, deployment, tracking, and recovery of resources.

    EMPG Program funds may be used for NIMS implementation; specifically, to meet the requirements described in the *NIMS Implementation Objectives for Local, State, Tribal, and Territorial Jurisdictions,* (https://www.fema.gov/sites/default/files/2020-07/fema_nims_implementation-objectives-20180530.pdf) This document should be used as a guide for both identifying NIMS implementation objectives and needs and as a tool for evaluating NIMS compliance. Additional information about NIMS implementation is available at the *NIMS implementation and Training website,* (https://www.fema.gov/emergency-managers/nims/implementation-training)

35. Recipients and Sub-Recipients will answer questions in the applicable secondary NIMS assessment portion of the Unified Reporting Tool (URT) as part of a jurisdiction's THIRA/SPR submission. This involves reporting on the status of National Qualification System (NQS) utilization by Recipients and Sub-Recipients, as outlined in the EMPG NOFO and the 2018 NIMS Implementation Plan Update.

36. When requested, Sub-Recipient will ensure their NIMS report has been completed and submitted to NEMA Training Section by the due date.

37. The sub-recipient agrees to cooperate with an assessment, national evaluation efforts, information, or data collection requests, including but not limited to; the provision of any information required for the assessment or evaluation of any activities within this project.

38. To the extent that sub-recipients of a grant use contractors or sub-contractors, such recipients shall use small, minority, women owned, or disadvantaged businesses, contractors or sub-contractors to the extent practicable.

I have read and understood the Special Conditions for the 2025 EMPG Grant.

____

Signature of Jurisdiction Official

____

Date Signed

INVOICE

ACCURATE CONTROLS, INC.
420 E. OSHKOSH STREET
RIPON, WI 54971
PHONE#: 920/748-6603
FAX#: 920/748-9397

DATE	INVOICE #
7/16/2026	25335

BILL TO	SHIP TO
SEWARD CO JUSTICE CNTR ATTN:MARIA HATFIELD 261 S. 8TH STREET SUITE 099 SEWARD, NE 68434	SEWARD COUNTY VMS SYSTEM AND SECURITY CONTROL COMPUTER UPGRADE

REP	P.O. NO.	TERMS
RI	VMS UPGRADE	NET 30

DESCRIPTION	QTY	RATE	AMOUNT
CONTRACT - SEWARD COUNTY VMS UPGRADE 2026	0.3	339,300.00	101,790.00

Our remit to address has changed to:
420 E. Oshkosh Street
Ripon, WI 54971
We are no longer using our P.O. Box.

Total $101,790.00

APPLICATION FOR PAYMENT

To:
SEWARD COUNTY
261 S. 8TH STREET, STE 099
SEWARD, NE 68434

PROJECT:
VMS UPGRADE 2026
SEWARD COUNTY
VMS SYSTEM & SECURITY CONTROL
COMPUTER UPGRADE

Application No.:	Application Date:	Period To:	Contract Date:
2	JUL 16,2026	JUL 31,2026	MAY 20,2026

Project Nos:

Distribution List: ☐ Owner ☐ Architect ☐ Contractor ☐ Construction Mgr ☐ Field ☐ Other

From Contractor:
ACCURATE CONTROLS, INC.
420 E. OSHKOSH ST.
RIPON, WI 54971

VIA ARCHITECT:

CONTRACT FOR:

Contractor's Application for Payment

Application is made for payment as shown below, with attached Continuation Sheet.

1. Original Contract Amount: $ 339,300.00
2. Net of Change Orders: $ 0.00
3. Net Amount of Contract: $ 339,300.00
4. Total Completed & Stored to Date: $ 203,580.00
5. Retainage Summary:
   - a. 0.00 % of Completed Work $ 0.00
   - b. 0.00 % of Stored Material $ 0.00
   - Total Retainage: $ 0.00
6. Total Completed Less Retainage: $ 203,580.00
7. Less Previous Applications: $ 101,790.00
8. Current Payment Due, This Application: $ 101,790.00
9. Contract Balance (Including Retainage): $ 135,720.00

CHANGE ORDER Activity	Additions	Subtractions
Total previously approved:	0.00	0.00
Total approved this Month:	0.00	0.00
Sub Totals:	0.00	0.00
NET of Change Orders:	0.00	

CONTRACTOR'S CERTIFICATION:

The Contractor's signature here certifies that, to the best of their knowledge, this document accurately reflects the work completed in this Application for Payment. The Contractor also certifies that all payments have been made for work on previous Applications for Payment and also that the Current Payment is Due.

(Authorizing Signature)
ACCURATE CONTROLS, INC.

Date: JUL 16,2026

State Authorized: Wisconsin

County of: Fond du Lac

Subscribed and sworn to before me this 16th day of July 2026

Notary Public:

My Commission expires: 8-31-2028

ARCHITECT'S CERTIFICATION:

The Architect's signature here certifies that, based on their own observations, the Contract Documents and the information contained herein, this document accurately reflects the work completed in this Application for Payment. The Architect also certifies the Contractor is entitled to the amount certified for payment.

AMOUNT CERTIFIED:

_______________________ Date:__________

(Architects Signature)

APPLICATION FOR PAYMENT - CONTINUATION SHEET

CAP703

From:
ACCURATE CONTROLS, INC.
420 E. OSHKOSH ST.
RIPON, WI 54971

To:
SEWARD COUNTY
261 S. 8TH STREET, STE 099
SEWARD, NE 68434

Project:
VMS UPGRADE 2026
SEWARD COUNTY
VMS SYSTEM & SECURITY CONTROL
COMPUTER UPGRADE

Application No: 2
Application Date: 7/16/2026
Period To: 7/31/2026
Contract Date: 5/20/2026
Architects Project#:

A	B	C	D	E	F	G	%	H	I
			Work Completed						
Item No	Description of Work	Contract Value	From Previous Application (D + E)	This Period	Materials Presently Stored (Not In D or E)	Total Completed and Stored To Date (D+E+F)	(G / C)	Balance To Finish (C - G)	Retainage (If Variable Rate)
1	SUBMITTAL DEV	34,045.00	10,213.50	10,213.50	0.00	20,427.00	60	13,618.00	0.00
2	ENGINEERING	34,045.00	10,213.50	10,213.50	0.00	20,427.00	60	13,618.00	0.00
3	PROJECT MANAGEMENT	29,931.00	8,979.30	8,979.30	0.00	17,958.60	60	11,972.40	0.00
4	ONSITE TERMINATIONS HEADEND	74,465.00	22,339.50	22,339.50	0.00	44,679.00	60	29,786.00	0.00
5	ONSITE TECH ASSIS, TRAINING	10,650.00	3,195.00	3,195.00	0.00	6,390.00	60	4,260.00	0.00
6	SOFTWARE DEV. TOUCHSCREEN	10,785.00	3,235.50	3,235.50	0.00	6,471.00	60	4,314.00	0.00
7	TOUCHSCREEN CNTRL & MNGMNT	20,680.00	6,204.00	6,204.00	0.00	12,408.00	60	8,272.00	0.00
8	PLC NETWORK SYS	14,365.00	4,309.50	4,309.50	0.00	8,619.00	60	5,746.00	0.00
9	UPS SYSTEM	1,003.00	300.90	300.90	0.00	601.80	60	401.20	0.00
10	VIDOE MNGMNT & RECORDING	109,331.00	32,799.30	32,799.30	0.00	65,598.60	60	43,732.40	0.00
		339,300.00	101,790.00	101,790.00	0.00	203,580.00	60	135,720.00	0.00