

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

June 17, 2014

The Board of County Commissioners of Madison County, Nebraska met in regular session at 9:30 A.M.

Advance notice of meeting was published in the Thursday, June 12, 2014 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Lee Klein called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Lee Klein, Jerry McCallum, and Christian Ohl, County Clerk Nancy Scheer, County Highway Superintendent Richard Johnson, and Assistant County Highway Superintendent Dave Heggemeyer. County Treasurer Donna Primrose was present from 9:30 A.M. to 9:33 A.M.

Chairman Klein read the following consent agenda items into the record:

- 1) Approval of minutes of the June 3, 2014 meeting
- 2) Re-appointment of Kenneth Bierman to serve a five year term on the Veterans' Service Committee from July 1, 2014 through June 30, 2019
- 3) Authorization for County Board Chairman to execute an Interlocal Agreement with the Nebraska Supreme Court Office of Probation Administration to facilitate the operation of the Northeast Nebraska Drug Court
- 4) Approval of software license and use agreement with Manatron, Inc. for assessment and appraisal services
- 5) Authorization for County Board Chairman to execute Custodial Agreement with Frontier Bank for use of Insured Cash Sweep (ICS) service and Certificate of Deposit Account Registry Service (CDARS) as collateral for county deposits
- 6) Approval of Project Partnership Agreement with the Department of the Army for Section 14 Emergency Streambank Protection project on the Elkhorn River near Tilden with the county's estimated share of the project costs to be \$344,275
- 7) Approval of agreement with Norfolk YMCA for utilization of North 1st Street and intersections at North 1st Street and Eisenhower Avenue, Nucor Road, and Kaneb Road for the purpose of holding a triathlon on June 28, 2014
- 8) Approval of Change Order No. 1 on Project No. C-59-805 as requested by the City of Newman Grove to provide for asphalt overlay on 539th Avenue from Nebraska Hwy. 32 approximately 900 feet North with estimated additional cost of \$41,745.00
- 9) Approval of Change Order No. 1 on Project No. C-59-769 to add approximately 0.25 miles to project length at an estimated additional cost of \$41,621.58

Motion was made by McCallum and seconded by Ohl to approve the consent agenda. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Motion was made by Ohl and seconded by McCallum to approve the regular agenda. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Pursuant to published legal notice to bidders in the May 29, 2014 and June 5, 2014 editions of The Norfolk Daily News, sealed bids for furnishing road gravel and armor coat gravel to Madison County for the 2014-2015 fiscal year were received on Thursday, June 12, 2014. Bids submitted by the following companies were opened and read aloud at that time:

Matteo Sand & Gravel	Norfolk, Nebraska
Willow Creek Sand & Gravel	Orchard, Nebraska

County Highway Superintendent Richard Johnson reported that both of these companies are located on the north end of the County, which leaves the south end of the County without options. He recommended that the County reject all bids and buy all gravel on the open market. He explained that the State law says that if the County Commissioner choose to buy the products on the open market, the purchases must follow the same specifications outlined in the bid documents. He stated that the County is bidding state road gravel and state armor coat gravel, so these specifications must be followed. Mr. Johnson reported that the representative from Willow Creek Sand & Gravel who attended the bid opening advised that the company won't even start producing road gravel before July 15th. He stated that he also heard that Matteo Sand & Gravel was not planning to produce gravel before mid-July; so, in his opinion, gravel will probably be hard to obtain this year. Chairman Klein stated that obtaining gravel will be more difficult since Pilger was hit by a tornado.

Commissioner Ohl questioned if the County has any advantages by accepting the gravel bids. County Highway Superintendent Richard Johnson responded that the advantage to the County would be that a price would be locked in; however, each bid had a fuel cost adjustment included in the bid. He stated that Commissioner McCallum raised a good point by stating that if the County awards a contract to Matteo Sand & Gravel this year and leaves half the county open, there wouldn't be any reason for Matteo Sand & Gravel or Willow Creek Sand & Gravel to bid next year. Chairman Klein responded that these companies are not guaranteeing that they will provide gravel, they are simply guaranteeing a price. Commissioner McCallum stated that the companies could adjust their price any time if no contracts were signed.

County Highway Superintendent Richard Johnson stated that if the County purchases gravel on the open market, the road department employees need to contact the various gravel suppliers to determine prices and then purchase from the company in the area closest to where the gravel needs to be hauled that has the lowest price. Commissioner McCallum stated that the County purchased gravel last year from Central Sand & Gravel Company without a contract and the company charged the same price as the companies that had signed a contract.

After discussion, it was moved by McCallum and seconded by Ohl to reject all bids for armor coat gravel and road gravel and purchase these products on the open market for the 2014-2015 fiscal year. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Pursuant to published legal notice to bidders in the May 29, 2014 and June 5, 2014 editions of The Norfolk Daily News, sealed bids for furnishing culvert pipe to Madison County for the 2014-2015 fiscal year were received on Thursday, June 12, 2014. Bids submitted by the following companies were opened and read aloud:

B's Enterprises, Inc.	Norfolk, Nebraska
Metal Culverts, Inc.	Jefferson City, Missouri

County Highway Superintendent Richard Johnson reported that the apparent low bidder for most of the culvert pipe is Metal Culverts. He explained that the bid documents requested quotes on both spiral and riveted pipe. He stated that the bid submitted by Metal Culverts was the same for culvert pipe picked up or delivered to the County, so there is no additional cost to the County to have the pipe delivered to the County yards by the company from Jefferson City Missouri. Chairman Klein stated that the bid submitted by B's Enterprises was lower on several of the spiral pipe. Assistant County Highway Superintendent Dave Heggemeyer confirmed that the County purchases more riveted pipe than spiral. He stated, that in his opinion, the County should continue to purchase pipe from B's Enterprises since the company has a small inventory at his business located near Norfolk and he is a local distributor. He stated that the price difference is fairly small on most of the various pipe sizes.

Commissioner McCallum stated that the County had trouble with spiral culvert pipe. He stated that if the spiral pipe doesn't settle properly, or if the pipe isn't properly packed with wet sand, the pipe will split. Chairman Klein state that he agrees with Mr. Heggemeyer's statements. Commissioner McCallum stated that over the past years, B's Enterprises has saved the County a significant amount of money by having culverts available at the Norfolk location so that the County didn't need to stock pile culverts in the County yards. Assistant County Highway Superintendent Dave Heggemeyer stated that a small number of culverts are stock piled at the Meadow Grove yard.

After discussion, it was moved by McCallum and seconded by Ohl to award a contract to B's Enterprises for furnishing culvert pipe to Madison County for the 2014-2015 fiscal year based on good service provided by the company and the advantages of using a local dealer, and also authorize the Board Chairman to execute a contract with the company. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Pursuant to published legal notice to bidders in the May 29, 2014 and June 5, 2014 editions of The Norfolk Daily News, sealed bids for furnishing grader blades to Madison County for the 2014-2015 fiscal year were received on Thursday, June 12, 2014. Bids submitted by the following companies were opened and read aloud:

B's Enterprises, Inc.	Norfolk, Nebraska
Nebraska Machinery/NMC CAT	Norfolk, Nebraska
Titan Machinery	Omaha, Nebraska
Valk Manufacturing Company	New Kingstown, Pennsylvania
Winter Equipment	Willoughby, Ohio

Chairman Klein reported that the County does not use high carbon blades and the bid documents will be revised for next fiscal year. He stated that the most common blades used by the County are thru hardened 5/8" x 8" and 1" by 8" and the lowest bidder for these blades is Nebraska Machinery/NMC CAT.

Assistant County Highway Superintendent Dave Heggemeyer stated that the County must order a minimum of 300 for the single order price, so the County has placed a single order of blades during the past years and distributed them to the various County yards.

After discussion, a motion was made by Ohl and seconded by McCallum to award a contract to the low bidder, Nebraska Machinery/NMC CAT, for furnishing single order grader blades to the County on or before October 1, 2014 and also for furnishing grader blades for the 2014-2015 fiscal year to the County. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

County Highway Superintendent Richard Johnson reported that the County Board approved the participation agreement with the Corp of Engineers on the river bank stabilization project on the bridge located two miles east of Tilden on the Elkhorn River. He explained that there was significant degradation on the south stream bank and the river tends to go toward the south bank. He reported that the Corp of Engineers wants a representative from the Corp and a representative from the non-federal sponsor, which is Madison County, to serve as the coordination team for design and bid review. Chairman Klein recommended appointment of County Highway Superintendent Richard Johnson.

After discussion, a motion was made by Ohl and seconded by McCallum to appoint County Highway Superintendent Richard Johnson as the Madison County representative to the Project Coordination Team for the Section 14 Emergency Streambank Protection project. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

County Clerk Nancy Scheer reported that the budget committee reviewed all office functions and fund balances to determine if adequate budget authority is available to meet expenses for the fiscal year and if all funds will have adequate cash balances for beginning the next fiscal year. She stated that all office functions, except the Juvenile Accountability office, have adequate budget authority to meet expenses. She explained that Juvenile Accountability Officer Sherry Peterson submitted claims over the amount appropriated in the budget, so she withdrew one claim from the meeting for re-submission in the next fiscal year. She stated that Ms. Peterson did not want funds transferred to her office function since she handles grant funds for various counties.

County Clerk Nancy Scheer reported that the budget committee compared actual fund balances to budgeted fund balances for General Fund, Road/Bridge Fund, and Federal Aid Secondary and has determined that all funds appear to have adequate balances for anticipated expenditures prior to adoption of the next fiscal year budget. She explained that in the current fiscal year budget the Commissioners allocated fund transfers from Federal Aid Secondary Fund and Inheritance Tax Fund to pay for costs associated with operations of the Road/Bridge Fund. She reported that \$1 million has already been transferred from Federal Aid Secondary Fund to Road/Bridge Fund on two different occasions, so the budget committee recommends adopting a resolution which authorizes interfund transfers from Federal Aid Secondary Fund and Inheritance Tax Fund to provide necessary cash reserve in Road/Bridge Fund to pay for expenditures until the budget is finalized for the ensuing fiscal year.

Commissioner McCallum asked what the balance would be in Inheritance Tax Fund after the transfer of funds is completed and County Clerk Nancy Scheer responded that the anticipated fund cash balance would be \$2.3 million.

After discussion, the following resolution was submitted for consideration:

RESOLUTION #2014-37

WHEREAS, the 2013-2014 fiscal year budget, adopted by the Board of Commissioners of Madison County, Nebraska, commits up to \$2,265,562.00 from the Federal Aid Secondary Fund and also commits up to \$958,000.00 from the Inheritance Tax Fund to pay for expenditures exceeding monies available in the Road/Bridge Fund and to provide for adequate cash reserve in said fund; and

WHEREAS, \$1,000,000.00 has previously been transferred during the current fiscal year from Federal Aid Secondary Fund to the Road/Bridge Fund; and

WHEREAS, it is necessary to have cash balances in the Road/Bridge Fund to provide funding until adoption of the 2014-2015 fiscal year budget; and

WHEREAS, unused budget authority in Federal Aid Secondary Fund and Inheritance Tax Fund is adequate to provide for an additional interfund transfer to Road/Bridge Fund, as budgeted;

NOW, THEREFORE, BE IT RESOLVED, that one million two hundred sixty five thousand five hundred sixty two dollars (\$1,265,562.00) be transferred from Federal Aid Secondary Fund to Road/Bridge Fund and nine hundred fifty eight thousand dollars (\$958,000.00) be transferred from Inheritance Tax Fund to Road/Bridge Fund to provide adequate cash balance in the Road/Bridge Fund.

Motion was made by McCallum and seconded by Ohl that the foregoing resolution be adopted. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The following written reports were reviewed:

- 1) County Clerk May fee report
- 2) Register of Deeds May fee report
- 3) Clerk of District Court May fee report
- 4) County Sheriff May fee report
- 5) Notice of public hearing by the City of Norfolk for Blight and Substandard Determination Study for East Norfolk Avenue Redevelopment Area
- 6) Minutes of Veteran Service Committee annual meeting held on May 29, 2014
- 7) Veteran Service Office Statistical report for fiscal year 2013-2014
- 8) Public notices from Tim Campbell dated June 1 and 11, 2014

The following claims were audited:

GENERAL FUND		
Total Net Payroll		126,545.54
Advanced Correctional Healthcare	Medical Services, County Jail	11,108.95
Ag Spray Equipment	Repairs, Noxious Weed	150.27
Albracht Disposal Service	Garbage Service, Public Defender	41.00
Albracht Disposal Service	Garbage Service, Courthouse	94.00
Albracht Disposal Service	Garbage Service, County Jail	77.50
American Family Life Assurance Co.	Insurance Premiums	566.42
Ameritas Life Insurance Corporation	Insurance Premiums	386.48
Anderson Painting	Services, Public Defender	1,240.00
Antelope County Clerk	Services, Juvenile Diversion	727.50
Appeara	Mat Service, Courthouse	285.52
ARL Credit Services	Garnish of Wages	144.08
AS Central Services	Data Processing Costs, County Clerk	38.60
AS Central Services	Data Processing Costs, County Treasurer	120.20
AS Central Services	Data Processing Costs, County Sheriff	32.00
Nadine Aufdembrink	Repairs, County Jail	53.00
Kenneth Bierman	Mileage, Veterans' Service Office	36.66
Big Red Printing	Supplies, County Clerk	332.38
Big Red Printing	Supplies, County Treasurer	4,315.53
Big Red Printing	Supplies, County Court	349.94
Big Red Printing	Supplies, County Attorney	225.92
Big Red Printing	Supplies, County Jail	259.10
Black Hills Energy	Gas Service, Courthouse	136.74
Black Hills Energy	Gas Service, County Jail	249.23
Blue Cross Blue Shield of Nebraska	Insurance Premiums	1,009.23
Bomgaars Supply	Supplies, Courthouse	68.96
Brady & Amy's	Fuel, Courthouse	123.25
Brady & Amy's	Fuel, County Sheriff	1,540.59
Brady & Amy's	Fuel, Noxious Weed	235.86
Brandl Electric	Lighting, Repairs, Services, Courthouse	4,373.72
Brogan & Gray, P.C., L.L.O.	Legal Services, District Court	4,568.98
Brogan & Stafford, P.C.	Legal Services, District Court	2,975.00
Brogan & Stafford, P.C.	Legal Services, County Court	1,355.30
Joanie Brugger	Telephone Service, Mileage, Victim Witness	452.16
Business Telecommunication System	Services, Probation	92.00
Cableone	Internet Services, Public Defender	283.43

Cableone	Internet Services, County Sheriff	110.50
Cableone	Internet Services, Probation	218.50
Cableone	Internet Services, Courthouse	99.56
CBM Managed Service	Meals, County Jail	7,394.49
Century Link	Telephone Service, Probation	341.48
Choice Foods	Supplies, Public Defender	82.80
City of Madison	Utilities, Public Defender	207.72
City of Madison	Utilities, Courthouse	3,060.79
City of Madison	Utilities, County Jail	3,800.03
City of Norfolk	Snare Contribution, County Sheriff	3,000.00
City of Norfolk	Utilities, Veterans' Service Office	33.51
Clerk of the Supreme Court	Fees, District Court	175.00
CRMS-FP	Postage, County Sheriff	3,000.00
Gail Collins	Mileage, County Attorney	89.53
Colonial Life and Accident Insurance	Insurance Premiums	247.46
Complete Floor Maintenance Company	Services, Probation	231.00
Complete Pest Elimination, Inc.	Services, County Jail	125.00
Connecting Point	Supplies, County Treasurer	3,695.00
Connecting Point	Equipment, Register of Deeds	139.00
Connecting Point	Equipment, County Clerk	1,367.00
Connecting Point	Equipment, Services, Public Defender	676.00
Connecting Point	Equipment, Reappraisal	1,921.00
Connecting Point	Backup Services, County Sheriff	150.00
Connecting Point	Equipment, Probation	11,569.00
Connecting Point	Equipment, Internet Services, Veterans' Service Office	1,865.95
Connecting Point	Equipment, Storage, Service Contract, Courthouse	5,720.95
Consolidated Management Company	Meals, County Jail	349.00
Copple, Rockey, McKeever & Schlecht, P.C., L.L.O.	Legal Services, County Court	322.89
Copycraft Printing	Supplies, County Treasurer	1,217.00
Copycraft Printing	Uniforms, County Jail	36.95
Counseling Affiliates of Nebraska, L.L.C.	Services, District Court	290.00
Custom Sports	Uniforms, County Sheriff	168.00
Dallas Children's Advocacy Center	Registration, Juvenile Diversion	2,350.00
Department of the Treasury	Fees, Courthouse	131.00
Larry Dittberner	Meals, Mileage, Veterans' Service Office	25.32
Drahota Clean	Services, Courthouse	500.00
Dugan Business Forms	Supplies, County Treasurer	980.00
Eakes Office Plus	Supplies, County Clerk	403.86
Eakes Office Plus	Supplies, County Treasurer	2,095.93
Eakes Office Plus	Supplies, Register of Deeds	374.92
Eakes Office Plus	Supplies, District Court	1,371.31
Eakes Office Plus	Supplies, Equipment, County Court	6,267.75
Eakes Office Plus	Equipment, Supplies, District Judge	2,634.61
Eakes Office Plus	Supplies, County Extension	404.52
Eakes Office Plus	Supplies, County Sheriff	206.97
Eakes Office Plus	Supplies, Equipment, County Attorney	7,577.78
Eakes Office Plus	Supplies, Juvenile Diversion	646.59
Eakes Office Plus	Supplies, County Jail	383.87
Eakes Office Plus	Supplies, Probation	205.39
Eakes Office Plus	Furniture, Courthouse	430.24
Earl May Seed & Nursery	Supplies, Courthouse	85.58
Eastern Auto Service Inc.	Repairs, County Sheriff	89.49
Educational Science	Supplies, County Extension	251.00
Electrical Engineering & Equipment Co.	Supplies, Courthouse	229.31
Electronic Contracting Company	Equipment, Courthouse	27,546.00
Elite Office Products	Supplies, Planning and Zoning	321.99
Elite Office Products	Supplies, Noxious Weed	321.98
Ewalt Law Office	Legal Services, County Court	784.25
Feeney Wireless	Service Agreement, Data Processing	1,954.23
Field's Hardware	Supplies, County Jail	691.74
First Concord Benefits Group	Flexible Benefit Plan, Deductible Buy Down	6,472.57
Ray Flood	Meals, Mileage, Veterans' Service Office	61.38
Floor Maintenance	Supplies, Courthouse	84.82
Floor Maintenance	Supplies, County Jail	949.62
Four Seasons Lawn Service	Services, Courthouse	2,000.00
Francotyp-Postalia, Inc.	Postage, County Sheriff	588.00
Futureware Distributing, Inc.	Supplies, Equipment, District Court	266.00
G.Q.R. Manufacturing Co.	Supplies, County Extension	228.92
Goodlife Counseling	Services, Juvenile Diversion	1,200.00
Gordy's Towing & Repair	Repairs, County Sheriff	118.23
Great Plains Appraisal	Services, Reappraisal	2,671.20
Great America Financial Services	Equipment Lease, Public Defender	145.26
Nancy Gross	Mileage, Register of Deeds	168.00
GT Distributors – Austin	Uniforms, Equipment, County Sheriff	29,051.10
Brittni Hart	Mileage, Juvenile Diversion	238.56
William Hatterman	Meals, Mileage, Veterans' Service Office	40.57
Hilliges and Associates Inc.	Services, Law Enforcement	250.00
Terry Hochstein	Meals, Veterans' Service Office	13.76

Holiday Inn Kearney	Lodging, County Officials	347.80
Carey Hopkins	Mileage, Juvenile Diversion	101.36
Husker Auto Group, Inc.	Vehicles, County Sheriff	56,998.00
Interstate All Battery Center	Batteries, County Sheriff	324.30
Jack's Uniforms & Equipment	Uniforms, Equipment, County Sheriff	1,458.64
Nancy Jochum-Schram	Transcripts, District Court	217.75
Todd Jochum	Mileage, Juvenile Diversion	240.80
John's Disposal	Garbage Service, Planning and Zoning	34.00
John's Disposal	Garbage Service, Probation	55.00
John's Disposal	Garbage Service, Veterans' Service Office	19.50
Kathleen Jorgensen	Legal Services, County Court	792.63
K & S Door Co. Inc.	Repairs, County Jail	51.50
Pam Kesting	Mileage, County Extension	96.32
Matthew Kiernan	Mileage, Meals, County Attorney	186.67
Angie Largen	Witness Fees, County Court	37.92
Linsali, Inc.	Services, Reappraisal	4,850.00
Madison County Clerk	Tax Deposit	47,709.91
Madison County Clerk of District Court	Fees, District Court	1,643.00
Madison County Court	Court Costs, County Court	2,171.00
Madison County Sheriff Inmate Fund	Supplies, Equipment, County Jail	750.73
Madison County Sheriff	Service Fees, County Court	2,094.38
Madison County Sheriff	Service Fees, District Court	1,042.80
Madison County Sheriff	Service Fees, Mental Health	244.78
Madison County Sheriff	Registration, Testing, County Sheriff	205.00
Madison County Treasurer	Insurance Reimbursement	139.26
Madison National Life	Insurance Premiums	126.70
Madison Star Mail	Supplies, Register of Deeds	153.25
Madison Star Mail	Publication, Reappraisal	21.60
Audrey Marks	Mileage, Planning and Zoning	36.40
Mead Lumber	Supplies, County Sheriff	4.47
Meds & More	Prescriptions, County Jail	169.99
Kyle Melia	Postage, Public Defender	20.59
Menards	Repairs, Planning and Zoning	449.44
Menards	Repairs, Noxious Weed	449.44
Menards	Equipment, Data Processing	179.99
Menards	Supplies, Equipment, County Jail	343.67
Microfilm Imaging Systems, Inc.	Equipment Rental, County Court	218.00
Microfilm Imaging Systems, Inc.	Equipment Rental, Service Agreement, County Court	578.00
Microfilm Imaging Systems, Inc.	Equipment Rental, Law Enforcement	70.00
Midwest Plumbing & Heating Inc.	Repairs, Courthouse	595.00
Midwest Plumbing & Heating Inc.	Repairs, County Jail	6,690.89
Mimick Motor Company	Repairs, County Sheriff	88.18
MIPS Inc.	Computer Support, County Clerk	581.02
MIPS Inc.	Supplies, County Treasurer	131.35
MIPS Inc.	Equipment, Services, Register of Deeds	1,558.46
Morland, Easland & Lohrberg, P.C.	Legal Services, District Court	799.05
Morrissey Motor Company	Repairs, Noxious Weed	161.57
Moyer & Moyer	Legal Services, County Court	243.75
Kimberly Munk	Witness Fees, County Court	20.00
Thomas Munk	Witness Fees, County Court	143.20
National Enterprise Systems	Garnish of Wages	175.67
National Pen	Supplies, Victim Witness	390.85
Nationwide Retirement Solutions	Deferred Compensation	1,015.00
Nebraska Public Health Environmental Lab	Testing, Law Enforcement	53.33
Nebraska Association of County Officials	Dues, Courthouse	2,426.00
Nebraska Child Support Payment Center	Garnish of Wages	276.92
Nebraska Health & Human Services	State Institution Costs	909.00
Nebraska Public Power District	Utilities, Probation	493.37
Nebraska Public Power District	Utilities, County Relief	167.06
Larissa Nelson	Mileage, Juvenile Diversion	14.56
Newman Grove Reporter	Publication, Planning and Zoning	15.75
Shawn Nielsen	Equipment, County Sheriff	24.64
NIRMA	Insurance, Courthouse	289,905.00
Melissa Nissen	Witness Fees, District Court	36.80
Norfolk Daily News	Publication Costs, Reappraisal	7.71
Norfolk Daily News	Publication Costs, Courthouse	206.63
Northeast Community College	Lease, Operating Costs, County Extension	4,042.34
Northeast Community College	Training, County Sheriff	469.80
Northeast Nebraska Juvenile Services	Services, Juvenile Diversion	100.00
Northeast Research & Extension Center	Postage, Equipment, Supplies, County Extension	3,578.34
Norm Nykodym	Lawn Service, Public Defender	173.00
Mike O'Brien	Mileage, Juvenile Diversion	73.36
Oak Hall Industries	Supplies, County Court	432.95
Wayne Ohnesorg	Postage, County Extension	15.80
Valorie Olson	Court Reporting, Mental Health	250.00
Pengad, Inc.	Supplies, District Court	106.46
Phillips 66	Fuel, County Sheriff	1,183.73
Pitney Bowes	Equipment Rental, Courthouse	804.75

Platte County Sheriff	Service Fees, County Court	18.50
Sarah Polacek	Mileage, County Extension	73.92
Postmaster	Box Rent, Courthouse	844.00
Presto-X	Pest Control, Courthouse	84.66
Donna Primrose	Supplies, County Clerk	54.13
Puppy Love	Impound Fees, County Sheriff	50.00
Quality Inn & Suites	Lodging, County Jail	159.98
Morgan Quinn	Mileage, County Extension	60.48
Ramada Inn Kearney	Lodging, County Jail	332.58
Red Bull Auto Sales	Trailer, Courthouse	3,000.00
Reigle Implement Co. Inc.	Supplies, Courthouse	56.83
Reserve Account	Postage, Courthouse	14,675.00
Resseguie Funeral Home	County Burial, County Relief	1,200.00
Retirement Plans Division of Ameritas	Employee Share Retirement	8,332.84
Retirement Plans Division of Ameritas	Employer Share Retirement	12,204.23
Reynoldson's Inc.	Fuel, Noxious Weed	964.03
Sanne Repair	Repairs, Supplies, County Sheriff	3,697.02
Nancy Scheer	Mileage, County Clerk	169.12
Schroeder Land Surveying	Services, County Surveyor	1,646.00
Sears	Equipment, Courthouse	999.99
Shell Fleet Plus	Fuel, Reappraisal	230.01
Shell Fleet Plus	Fuel, County Sheriff	3,091.40
Lee Sherry	Mileage, Meals, Registration, County Extension	499.54
Shopko Stores Operating Co., L.L.C.	Supplies, Planning and Zoning	122.93
Shopko Stores Operating Co., L.L.C.	Supplies, Noxious Weed	122.92
Short Stop	Fuel, County Sheriff	233.30
Sjuts Woodworking Inc.	Services, Courthouse	1,550.00
Kurt Sock	Tools, Courthouse	3.99
Sound Works	Equipment, Probation	199.98
Michelle Sullivan	Mileage, Juvenile Diversion	95.20
T.O. Haas Tire & Auto Service	Repairs, Planning and Zoning	36.19
The Change Companies	Supplies, Juvenile Diversion	512.50
Turning Technologies, L.L.C.	Equipment, County Extension	1,422.72
University of Nebraska-Lincoln	Supplies, County Extension	308.06
US Bank Corporate Payment System	Fuel, Supplies, Uniforms, Repairs, County Sheriff	1,427.87
US Bank Corporate Payment System	Lodging, Supplies, Registration, County Attorney	1,996.97
US Bank Corporate Payment System	Fuel, Supplies, Travel Expense, Juvenile Diversion	3,245.54
Verizon Wireless	Telephone Services, Planning and Zoning	93.84
Verizon Wireless	Telephone Services, Noxious Weed	62.99
Verizon Wireless	Telephone Services, District Judge	40.01
Verizon Wireless	Telephone Services, Juvenile Diversion	308.87
Walmart Community	Supplies, County Treasurer	98.87
Walmart Community	Equipment Reappraisal	298.00
Western Office Technologies	Supplies, Equipment, County Clerk	2,206.61
Western Office Technologies	Supplies, County Treasurer	2,209.82
Western Office Technologies	Supplies, Register of Deeds	213.00
Western Office Technologies	Supplies, Copier Maintenance, County Assessor	1,116.39
Western Office Technologies	Supplies, Planning and Zoning	994.54
Western Office Technologies	Supplies, Noxious Weed	994.52
Western Office Technologies	Supplies, Copier Maintenance, County Court	232.18
Western Office Technologies	Supplies, Copier Maintenance, Public Defender	824.66
Western Office Technologies	Furniture, Public Defender	10,019.00
Western Office Technologies	Supplies, Courthouse	7.98
Western Office Technologies	Copier Maintenance, Equipment, County Sheriff	4,620.09
Western Office Technologies	Copier Maintenance, Supplies, County Attorney	313.36
Western Office Technologies	Furniture, Juvenile Diversion	729.00
Western Office Technologies	Repairs, Probation	20.00
Western Office Technologies	Supplies, Veterans' Service Office	223.21
Wex Bank	Fuel, County Sheriff	1,003.33
Zippy Lube	Repairs, County Sheriff	42.29
Zodiac Properties, L.L.C.	Rent, Probation	8,060.67

ROAD/BRIDGE FUND

Total Net Payroll		29,194.29
Albracht Disposal Service Inc.	Garbage Service	40.00
Wayne Albracht	Supplies	51.00
American Family Life Assurance Co.	Insurance Premiums	306.75
Ameritas Life Insurance Corporation	Insurance Premiums	118.48
Asphalt & Concrete Materials	Asphaltic Materials	2,278.00
B's Enterprises	Signs, Culverts	5,568.80
Battle Creek Farmers Coop	Fuel	9,011.05
Bauer Built Tire	Repairs	1,170.64
Beaver Bearing Company	Parts	196.25
Black Hills Energy	Gas Service	52.40
Blue Cross Blue Shield of Nebraska	Insurance Premiums	92.65
Brady & Amy's Inc.	Fuel	1,347.68

Brandl Electric	Repairs	76.88
Choice Foods	Supplies	13.91
City of Madison	Utilities	545.41
City of Newman Grove	Utilities	54.00
Colonial Life and Accident Insurance	Insurance Premiums	121.80
Connecting Point	Internet Service	15.00
Cornhusker Auto Center	Repairs	535.52
Cross Dillon Tire	Repairs	36.26
D & M Machinery	Parts	22.66
DW Kohlhof Truck Repair	Repairs	1,478.88
Eisenmann Supplies Inc.	Parts, Repairs, Supplies	64.47
FAO, USAED, Omaha District	Project Costs	344,275.00
Filter Care of Nebraska	Repairs	262.25
First Concord Benefits Group	Flexible Benefit Plan, Deductible Buy Down	1,067.94
Flinn Paving Co. Inc.	Contract Services	249,756.00
Gene's Motor & Sharpening Service	Repairs	40.00
Johnson Engineering Company	Engineering Services, Bookkeeping Services	31,955.00
Lafleur Seed Mills	Seed	213.00
M & M Farm Supply	Shop Supplies	83.91
Madison County Clerk	Tax Deposit	10,286.07
Madison County Register of Deeds	Filing Fees	32.00
Madison National Life Insurance Co. Inc.	Insurance Premiums	42.50
Mainelli Wagner & Associates, Inc.	Engineering Services	14,053.42
Matheson Tri-Gas Inc.	Shop Supplies	372.96
Matteo Sand & Gravel Co. Inc.	Gravel	13,139.31
Meisinger Oil Company	Fuel	9,099.13
Menards	Shop Supplies	35.91
Nebraska Child Support Payment Center	Garnish of Wages	93.24
NMC Exchange, L.L.C.	Parts	1,294.09
Norfolk Auto Supply Inc.	Parts	135.89
Northwest Electric	Repairs	92.88
Pioneer Telephone	Telephone Services	90.35
Pit Stop	Fuel	1,529.16
Red Bud Hardware Inc.	Shop Supplies	60.13
Reigle Implement Co. Inc.	Shop Supplies	35.00
Retirement Plans Division of Ameritas	Employee Share Retirement	1,780.43
Retirement Plans Division of Ameritas	Employer Share Retirement	2,670.56
Road Builders Machinery & Supply	Repairs	2,036.60
Telebeep Wireless	Internet Services	119.85
Truck Center of Norfolk	Parts	48.85
Verizon Wireless	Telephone Service	187.02
Vic's Engine Service Inc.	Repairs	115.00
Weldon Parts Inc.	Parts	1,910.12
White Star Oil Company	Fuel	314.24
Willow Creek Sand & Gravel	Gravel	1,570.20
Zoubek Oil Company Inc.	Fuel	7,874.85

FEDERAL AID SECONDARY FUND

DP Sawyer Inc.	Signs	1,159.00
Madison County Register of Deeds	Fees	16.00
Mainelli Wagner & Associates, Inc.	Engineering Services	83,882.92

VISITORS IMPROVEMENT FUND

Norfolk Area Visitors Bureau	Administrative Expense	461.70
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DRUG TESTING FUND

Faith Regional Health Services	Testing	35.00
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911 EMERGENCY FUND

Brandl Electric	Services	3,290.97
Eastern Nebraska Telephone	Telephone Service	127.86

LAW ENFORCEMENT OPERATING FUND

Madison County Sheriff	Supplies	4,248.65
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DRUG COURT FUND

A Small Affair	Supplies	40.00
On Call Employee Health	Testing	70.00
Putters	Supplies	22.00
Redwood Toxicology Lab	Testing	297.00

Motion was made by McCallum and seconded by Ohl to approve the claims as audited and authorize the County Clerk to issue checks for payment of said claims. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The Board adjourned at 9:50 A.M. to Tuesday, July 1, 2014 at 9:30 A.M.

County Clerk Nancy Scheer

Board of Commissioners Chairman Lee Klein

BOARD OF EQUALIZATION

Madison, Nebraska

June 17, 2014

The Board of Equalization of Madison County, Nebraska met at 11:00 A.M.

Advance notice of meeting was published in the Thursday, June 12, 2014 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Christian Ohl called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Lee Klein, Jerry McCallum, and Christian Ohl, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer.

Motion made by Klein and seconded by McCallum to approve the agenda for the meeting. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Motion made by Klein and seconded by McCallum to approve the minutes of the June 3, 2014 meeting. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

County Assessor Jeff Hackerott presented the following documents that were accepted by the Board as part of the official record for all property valuation protest hearings conducted in 2014:

- 1) Rules and Regulations of the Tax Equalization and Review Commission (TERC)
- 2) Copy of certification of assessment filed with the Madison County Clerk
- 3) Written statement of the basic procedures used to send valuation notices
- 4) Copy of Notice of Valuation Change
- 5) Undervalued and Omitted Property Listing for tax year 2014
- 6) Generalized overview of the procedure used in Madison County Assessor's Office to determine value of real property
- 7) Nebraska Assessor's Reference Manual
 - A) Article 15 of Nebraska Statutes, Chapter 77
 - B) Real Property Appraisal Regulations: 44-001 through 44-005
 - C) County Officials Regulations: 49-001 through 49-010
 - D) Real Property Regulations: 40-001, 003, 004, 008, 010, 011, 012 and 013
- 7) I.A.A.O. Textbooks: Property Appraisal and Assessment Administration, Property Assessment Valuation, and Mass Appraisal of Real Property, and IAAO Glossary for Property Appraisal and Assessment
- 8) Tax Equalization and Review Commission General Orders #4 through #8
- 9) Madison County Sales File Record (Residential, Commercial, and Agricultural)
- 10) Copy of Madison County Measures of Central Tendency as required under Nebraska Revised Statute §77-1315(4) (2000 Cum. Supp., as amended by Nebraska Laws L.B. 170 § 6)
- 11) Copy of Property Valuation Protest Form 422
- 12) Nebraska Agricultural Land Valuation Manual
- 13) Map of Madison County Agricultural Market Areas
- 14) Copy of confidential intra-office spreadsheet of adjustments made by location
- 15) Copy of Ag land values spreadsheet – 3 year comparison
- 16) Copy of Ag land values spreadsheet – values by market area
- 17) Soil Survey of Madison County published by US Dept. of Agriculture / Soil Conservation Service
- 18) 2014 Reports and Opinions of the Property Tax Administrator
- 19) Copy of Nebraska Administrative Code, Chapter 1 TERC Enabling Authority
- 20) "Real Property Valuations and Damage Due to Natural Disaster" Notification from P.A.D. dated June 10, 2011
- 21) U.S.D.A. "Land Values & Cash Rents 2010 Summary" dated August, 2010
- 22) U.N.L. Department of Agricultural Economics "Nebraska Farm Real Estate Market Highlights 2009-2010" dated June 2010
- 23) U.N.L. Department of Agricultural Economics "Nebraska Farm Real Estate Market Highlights 2011-2012" dated June 2012
- 24) U.N.L. Department of Agricultural Economics, Cornhusker Economics "Land Booms, Bubbles and Busts: Some Beginning Year 2013 Reflections" dated January 16, 2013
- 25) U.N.L. Department of Agricultural Economics, Cornhusker Economics "Agricultural Land Values and Cash Rental Rates Continue to Climb" dated March 20, 2013

Hearings were conducted on property valuation protests as follows:

Protest #2014-1: Eileen Tunink c/o Rhonda Heineman, 2222 North 151st Street, Omaha, Nebraska 68116
Highview Acres Lot 5 Except W 25 FT .81 AC (21-23-1)

Chairman Ohl opened a hearing at 11:02 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that the property owner is in the nursing home and the protest form was completed by her daughter. He stated that he inspected the house with the owner's son on June 13, 2014. He reported that the house has not been lived in for several years, but all the furnishings are still inside the house. In addition, he explained that the water and electricity are still turned on in the house. Mr. Hackerott reported that the daughter said that her mother still plans to return to her home; however, four of the five children think that their mother will not return. He stated that the roof was replaced in 2013; but, prior to the roof replacement, it leaked severely causing water stains in the ceiling and mold in the house. He also reported that the freezer quit and the contents leaked onto the floor causing the sub-flooring to buckle. In summary, he stated that the house is not in as good of shape as when it was occupied. Chairman Ohl closed the hearing at 11:10 A.M. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for a reduction in the valuation based upon a physical inspection of the property and set the 2014 property valuation at \$76,398. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-2: Todd Wolverton, 1100 West Prospect Avenue, Norfolk
Verges Suburban Lots E 14 Ft Lot 7 & All Lot 8, Blk 9

Chairman Ohl opened a hearing at 11:10 A.M. No one appeared at the hearing to offer verbal testimony. County Assessor Jeff Hackerott reported that the property was purchased in April, 2014 for \$84,000. He stated that the assessment record reflects that the house was built in the 1940s; however, upon inspection, he thinks the structure is much older. He stated that the house is a brick structure with a cracked foundation and a flat roof that does not leak. He explained that he inspected the house with the owner on June 13, 2014. He stated that all rooms are small, including the kitchen and bathroom, closets were added to the bedrooms after the original construction, and there is partial finish in the basement. He reported that to get to the front side of the house, you need to enter through the garage into the kitchen. He stated that the house has been kept up; but, the rooms are poorly designed and very small. Chairman Ohl closed the hearing at 11:16 A.M. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for a reduction in the valuation based upon a physical inspection of the property and set the 2014 property valuation at \$84,000. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-3: Kelly and Trista Mielke, 3008 North Highway 35, Norfolk
Riverside Park Addition Lot 16, Blk 1

Chairman Ohl opened a hearing at 11:22 A.M. No one appeared at the hearing to offer verbal testimony. The written protest was reviewed. County Assessor Jeff Hackerott reported that the property was purchased by the owners at a foreclosure sale in April 2013 at a cost of \$30,010. He explained that he inspected the house with the owner on June 13, 2014. He stated that the owner's son and the son's fiancée live in the house and that some work has been completed on the house. He reported that the roof appears to be new, floor coverings have been removed, one wall was taken out, and some tile was removed; however, renovations are incomplete. He further stated that there are no window casings, door casings, or floor boards in the house. He summarized by stating that the current condition of the house is not reflective of the condition of the house when it was purchased. Chairman Ohl closed the hearing at 11:29 A.M. Motion was made by Klein and seconded by Ohl to accept the County Assessor's recommendation for a reduction in the valuation based upon a physical inspection of the property and set the 2014 property valuation at \$43,519. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-4: Kelly and Trista Mielke, 3008 North Highway 35, Norfolk
Lawndale Addition Lots 1 & 2, Blk 5

Chairman Ohl opened a hearing at 11:22 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that the property was purchased by the owners at a foreclosure sale in August, 2010 at a cost of \$55,000. He stated that the house was formerly used as a treatment/counseling center. He explained that the house was built in 1910 and is rental property. He reported that the basement is partially finished, the house has small rooms, a three stall garage, and three bedrooms are located on the upper level. Mr. Hackerott explained that there is approximately 4,500 square feet of concrete parking on the west side of the house that was used for patient parking, but does not come up to the garage doors. Chairman Ohl closed the hearing at 11:29 A.M. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for no change in the 2014 property valuation. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-5: Karon Patton, 306 West Bluff Avenue, P.O. Box 471, Norfolk
Pasewalks Second Addition W 50 Ft Lot 9, Blk 1

Chairman Ohl opened a hearing at 11:31 AM. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that he reviewed the assessment record and pictures brought into the office by the owner. He stated that he subsequently inspected the exterior of the stand alone four-stall garage which is being used by the owner for storage. Chairman Ohl closed the hearing at 11:34 A.M. Motion was made by McCallum and seconded by Klein to accept the County Assessor's recommendation for a reduction in the valuation based upon a physical inspection and set the property valuation at \$6,156. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-6: Virginia Brewer, 4233 Terrace Drive, Omaha, Nebraska 68134-3757
Lewis Addition Out Lot 1 N 66 Ft S 330 Ft W1/2 Lot 1 1/4 Ac

Chairman Ohl opened a hearing at 11:51 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that he inspected the property with a realtor on June 13, 2014. He stated that the house is small with 1,032 square feet and has one large bedroom measuring 10' by 20'. He stated that the basement wall on the south side is starting to heave. He explained that the realtor said that one purchase offer of \$39,000 was made on the property, but was withdrawn when the buyer saw the basement wall problems. He reported that the main floor of the house is probably as much of a detriment on the market as the foundation wall because the room layout is poor. Mr. Hackerott stated that an addition was added to the house, the bathroom is very small with only a toilet and sink, and a free standing shower stall is located inside the laundry room which can only be accessed by walking through the living room, dining room, and kitchen. He explained that it would be difficult to have a family live in this house. Chairman Ohl closed the hearing at 11:57 A.M. Motion was made by Klein and seconded by McCallum to accept the County Assessor's recommendation for a reduction in the valuation based upon a physical inspection and set the 2014 property valuation at \$35,647. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-7: Vernon Mihulka, 902 East Sycamore Avenue, Norfolk
Meadow Ridge - Phase 2 First Addition Lot 1b, Blk 4

Chairman Ohl opened a hearing at 11:35 A.M. Vern Mihulka appeared at the hearing and testified that in 2007 he thought that his property assessment was too high, so in 2008 the County Assessor sent a staff member to his house and this person said his valuation was high, so it was reduced from \$140,000 to \$133,000. He explained that the assessed valuation is now listed at \$163,000. He reported that his lot size is listed as 15,000 square feet on the assessment record; however, his lot is actually 5,060 square feet. He presented a map showing the location of his lot, which measures 110 feet by 46 feet, so he was unsure how the square footage was calculated as 15,000 square feet. Mr. Mihulka reported that the underground sprinkler system is assessed at \$2,800 and he submitted a receipt showing that his actual cost was \$1,200. He guessed that the underground sprinkler system valuation was based on the 15,000 square feet of lawn. He reported that there are very few homes located in the area which are duplexes with basements. He explained that most homes are built on concrete slabs. He stated that the house located at 1007 Jonathan Circle is a single family home that was custom built for J. Paul McIntosh and has a full basement, and it was appraised at \$134,000 and sold on October 17, 2012 for \$153,000. Mr. Mihulka reported that there is a home owned by Robert Peterson that has been listed on the market at 911 East Sycamore Avenue, and it is a beautiful duplex with a finished basement and all the inside work was custom made by the owner's son-in-law, Steve Nordues, and the house sold for \$153,000. By comparison, he stated that his property is valued at \$163,000. He explained that his wife has beautifully decorated the home and the house was built by Kerry Werner, who is economical when he builds homes. He stated that his house is different from almost any of the other houses in the area because other houses have nice oak woodwork around all the windows and his house has sheetrock that curves right up to the windows. He reported that other houses have nice wooden windows which crank out or raise up and down and his windows are the gray vinyl windows that slide. Mr. Mihulka reiterated that his house was built economically and the builder allowed \$7,000 for the kitchen cupboards, which are nice, but they had to select the most economical cupboards that they could find. He stated that \$163,000 would be a fair appraisal if the duplex wasn't sitting at its location. He explained that the people who are interested in buying a duplex with a finished basement, including a bathroom and bedroom, are couples who have children and they are not interested in living with retired people on all sides. Mr. Mihulka reported that the house owned by Steve Nordues' in-laws was listed on the market for \$155,000 and they took it off the market because they couldn't get a bid on it, so this is why he feels that his \$163,000 valuation is too much and that a valuation around \$150,000 would be better. County Assessor Jeff Hackerott reported that the County assessment record reflects a lot size of 5,052 square feet and 1,500 square feet of underground sprinklers. He stated that he inspected the property with Mr. Mihulka on June 13, 2014 and completed a walk-through of the house. He verified that Mr. Mihulka is correct when he testified that he is one of very few townhouses or duplexes which is not built on a slab, but has a finished basement. He explained that a duplex with a finished basement has not been sold in this area. He reviewed the assessment record information and advised that the owner verified that the listing is correct. Mr. Mihulka reiterated that he is comparing his house to J. Paul McIntosh's house which is a single family dwelling with a finished basement and sold for \$153,000. Chairman Ohl closed the hearing at 11:47 A.M. Motion was made by Klein and seconded by McCallum to make no change to the 2014 property valuation. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2014-8: Duane Timperley, 54941 845th Road, Norfolk
Pt E1/2 SE1/4 Less Hwy 21-24-2 64.89 Ac

Chairman Ohl opened a hearing at 12:00 Noon. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reviewed the number of acres of each soil classification as listed on the assessment record. He stated that the assessed valuation is \$5,108 per acre which is 75% of actual market value, so the estimated market value would be \$7,094 per acre. He reported that he looked at the property on June 13, 2014 and it is planted to beans. He stated that this property is a typical dryland farm. Chairman Ohl closed the hearing at 12:03 P.M. Motion was made by Klein and seconded by McCallum to make no change to the 2014 property valuation since the valuation is equitable with similar agricultural properties. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The Board of Equalization recessed at 12:05 P.M. to Thursday, June 26, 2014.

County Clerk Nancy Scheer

Board of Equalization Chairman Christian Ohl