

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

June 21, 2011

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 16, 2011 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 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 Jerry McCallum and Lee Klein, County Highway Superintendent Richard Johnson, County Clerk Nancy Scheer, and Norfolk Daily News reporter Jerry Guenther.

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

- 1) Approval of minutes of June 7, 2011 meeting
- 2) Approval of agreement with Frontier Bank for installation of an ATM machine in the county courthouse
- 3) Authorization for County Board Chairman to execute a Buyer's Closing Statement for purchase of part of Tax Lot 6 in the NE¼ of the SE¼ of Section 26-24-2 in Meadow Grove
- 4) Authorization for County Board Chairman to execute a letter to the Nebraska State Records Board committing support for Web GIS
- 5) Approval of Change Order No. 1, in the amount of \$498,421.10, for asphalt overlay projects to include two miles of Project No. C-59-743 (Lindsay Road)
- 6)

RESOLUTION #2011-28

BE IT RESOLVED, that the withdrawal by Bank First, Norfolk, Nebraska of the following securities, held in safekeeping by Union Bank & Trust Company, Lincoln, Nebraska, to secure deposits of the county in said bank, to wit:

FEDERAL HOME LOAN BANK	\$1,000,000.00	Union Bank & Trust Company
Rate 1.000%	Maturity 12/09/2013	Lincoln, Nebraska
Receipt Date: 12/09/2010	Cusip 313371TR7	Receipt No. 5766

and the substitution of the following securities be and the same hereby are approved:

FEDERAL HOME LOAN BANK	\$1,000,000.00	Union Bank & Trust Company
Rate 1.100%	Maturity 12/06/2013	Lincoln, Nebraska
Receipt Date: 6/06/2011	Cusip 313373WV0	Receipt No. 5830

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

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

County Clerk Nancy Scheer reviewed budget balances for the 2011-2012 fiscal year and stated that no departments in the General Fund exceeded their budget appropriations. She reported that in the Road/Bridge Fund, the expenditures have been balanced with the allocations. She explained that the portion that each road district is over the budget appropriation has been adjusted on the claim payable to Flinn Paving, with the balance of the invoices to be paid in the next budget year. She further reported that a claim was prepared for the final lease payments to John Deere Credit on two pieces of equipment in Road District #2.

County Clerk Nancy Scheer submitted a resolution for consideration by the County Board, which transfers the balance of budgeted funds to the appropriate funds that were included in the original budget statement, including \$1,741,061 from General Fund to Road/Bridge Fund to provide an adequate cash balance in the Road/Bridge Fund. She reported that \$306,000 was the anticipated reimbursement from FEMA for the 2010 flooding; however, the budget committee is recommending transferring the actual amount of FEMA funds received in the amount of 235,974.27 to the Road/Bridge Fund. In addition, she reported that the budget committee is recommending a transfer of \$311,000 from the Inheritance Tax Fund to General Fund to provide for adequate cash reserve for payment of future expenses.

Commissioner McCallum questioned what the fund balance was in Inheritance Tax Fund and County Highway Superintendent Richard Johnson responded that the estimated balance is \$2,400,000. Commissioner McCallum questioned what the county reserve was and County Clerk Nancy Scheer responded that the General Fund reserve is \$3,800,000, the Road/Bridge Fund reserve is \$1,054,000, and the Federal Aid Secondary Fund reserve is \$1,900,000. She explained that the actual fund balance for Road/Bridge Fund is approximately \$30,000 lower than anticipated; however, the other funds are close to the cash reserve amount estimated in the budget. She attributed the good fund balances to all departments spending less than the amount appropriated. Commissioner McCallum stated that the county is well managed and he know of counties who are borrowing money to pay employees.

After discussion, the following resolution was introduced:

RESOLUTION #2011-29

WHEREAS, the 2010-2011 fiscal year budget, adopted by the Board of Commissioners of Madison County, Nebraska, commits up to \$2,741,061 from the General 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, the 2010-2011 fiscal year budget, adopted by the Board of Commissioners of Madison County, Nebraska, commits up to \$306,000 from the General Fund to repair infrastructure damaged by disaster in Road/Bridge Fund; and

WHEREAS, the 2010-2011 fiscal year budget, adopted by the Board of Commissioners of Madison County, Nebraska, commits up to \$311,000 from the Inheritance Tax Fund to provide for operating expenditures in General Fund; and

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

WHEREAS, monies in the Road/Bridge Fund are now insufficient to meet the current expenditures approved by the Board of Commissioners; and

WHEREAS, it is necessary to provide for cash balances in the Road/Bridge Fund and General Fund to provide funding until adoption of the 2011-2012 fiscal year budget; and

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

NOW, THEREFORE, BE IT RESOLVED, that one million seven hundred forty one thousand sixty one dollars (\$1,741,061.00) be transferred from General Fund to Road/Bridge Fund to provide adequate cash balance in the Road/Bridge Fund and two hundred thirty five thousand nine hundred seventy four dollars and twenty-seven cents (\$235,974.27) be transferred from General Fund to Road Bridge Fund to repair infrastructure damaged by disaster; and

BE IT FURTHER RESOLVED that three hundred eleven thousand dollars (\$311,000.00) be transferred from Inheritance Tax Fund to General Fund to provide adequate cash balances in said fund.

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

Dave Fauss and Karl Reeder appeared before the Board regarding an application for a change to the licensed premise of Barnstormers of Nebraska, Inc. Dave Fauss reported that the application is requesting a reduction to the size of the outdoor beer garden. He explained that on the original application the beer garden was approximately twice the size as proposed in the amended application.

County Clerk Nancy Scheer reported that a report, signed by Deputy Jon Downey, reflected that nothing was found in the investigation that would prevent the granting of the change in license for Barnstormers.

After discussion, it was moved by McCallum and seconded by Klein to recommend approval to the Nebraska Liquor Control Commission for a change to the licensed premise of Barnstormers. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Members of the Madison County Library Association were in attendance to present an annual report and a funding request for the 2011-2012 fiscal year.

Kathy Strong, Newman Grove librarian, submitted a report of the use made of the Ancestry.com subscription. She reported that several of the libraries had a lot of usage of the website. She reported that the libraries would like to request additional funding to enable them to bring their local newspapers up to date on microfilm. She explained that the Historical Society doesn't keep the microfilming up to date due to budget cuts, so the Newman Grove and Tilden libraries are about ten years behind on microfilming. In addition, she reported that some of the libraries would like funding to pay for a subscription to Overdrive, which allows online download of electronic and audio books. Mrs. Strong stated that microfilm is widely used in the Newman Grove library. She reported that over 200 children attended the summer story hour and they assisted the older children in using the Ancestry.com website. She stated that the county funds are used to buy books and she also expressed support for the county funds received.

Nicole Lawless, director of the Madison library, reported that the Ancestry.com subscription is used extensively. She stated that there have been over 20,000 hits from all the county libraries on the Ancestry.com website. She stated that the Madison Library Foundation does not have substantial funds available since interest levels are down, so the funds that the county has provided allowed the Madison library to purchase books, movies, and subscriptions.

Battle Creek librarian Kathy Bretschneider, reported that they have enjoyed using Ancestry.com even though the usage in the Battle Creek library is not as high as other libraries; however, this is because the library has an extensive collection of books and microfilm. She stated that the Battle Creek library has about ten years of microfilming that must be completed. She reported that the Battle Creek library currently subscribes to Overdrive and that is why the other libraries are interested in purchasing a subscription. Mrs. Bretschneider explained that many people in the community are starting to use the Overdrive subscription. She reported that she had four customers this week inquire how their electronic device could download audio or electronic books. She explained that a kindle device is not compatible at this time; however, it will be in the near future. She stated that the Overdrive subscription will help the libraries stay viable in the future because many younger people use electronic products and the Overdrive subscription is something that the libraries use to assist their customers. Mrs. Bretschneider reported that the Battle Creek library is adding a porch onto the front entrance of the building and additional lights. She stated that they had 185 people in their library from the BRAN bike riders and it was amazing. She reported that libraries are indispensable in the small communities.

Mardell Kohl, Meadow Grove librarian, expressed great appreciation for the county funds. She reported that the Meadow Grove library does not have a microfilm reader because Tilden has one and the newspaper is the Tilden/Meadow Grove News. She stated that county funding has been used to purchase magazine subscriptions, books, and DVDs and to fund summer story hour. She reported that the Meadow Grove library obtained an intern grant, resulting in two interns who are currently working in the library and assisting with the summer story hour.

Cindy Simeon, director of Tilden Public Library, expressed appreciation for the support and funding provided by the county. She reported that 79% of the library patrons reside within the City of Tilden and her goal is to increase awareness of the programs sponsored by the library. She stated that the Tilden library is second on the list of county libraries for usage of the Ancestry.com website. She explained that the Tilden library partnered with the Elkhorn Valley School for a class project requiring the 8th graders to learn how to look up their ancestors. She explained that the library staff completed training sessions on using Ancestry.com and that increased awareness of the website. In addition, she stated that the Tilden library also did publicity on the availability of Ancestry.com.

Chairman Klein thanked the librarians for their report. He explained that the funding cuts from the state and the increase in health insurance costs more than exceed the 2.5% allowable increase on restricted funds. Commissioner McCallum stated that the librarians are doing a good job and he has heard many good comments regarding the Ancestry.com subscription. He explained that he worked with the librarians to get the subscription started and he is glad it is working well. He stated that libraries are the foundations for the towns and the funding provided is money well spent. He explained that the county increased the funding last year, so there may not be additional funds available this fiscal year. Commissioner McCallum commended the Meadow Grove librarian for the great library in a small community. Madison County librarian Nicole Lawless reported that the Meadow Grove Library was listed in the top 100 libraries based on community size.

Board members stated that the funding request would be considered during the budget process. No further action was taken.

The Board discussed restructuring the road department. Chairman Klein presented a draft resolution and explained that that road department is currently divided into three separate areas. He stated that none of the districts like to loan equipment back and forth because each district is concerned that a certain piece of equipment may be needed if it is loaned to another department. He explained that the proposal includes specialized crews, including a sign crew, road maintenance crew, and culvert crew, with one person in charge of the entire road department. He stated that he sees this proposal as a savings for the county because as some of the equipment ages, it may not be replaced since there won't be a need to have three trucks to install and maintain signs. Chairman Klein stated that he doesn't foresee that the county would sell any equipment and in the event of an emergency or a snow storm, all road department employees would report to their current job.

Commissioner McCallum stated that it is not the intent of the County Board to change the direct supervision of each area since a foreman will be maintained in three maintenance shops, with the foremen reporting to the assistant highway superintendent. He stated that, in his opinion, restricting the road department will save the county money and the problem of having a Commissioner elected by certain precincts, but having the oversight of the roads controlled by another Commissioner, will be eliminated.

Chairman Klein stated that the federal record keeping is getting to be more cumbersome; so, in his opinion, the road department restructuring will make the operation more efficient. He stated that the road department will be operating more like a business. Commissioner McCallum explained that the County Board will continue to have control on the purchase of items that meet the bidding requirements.

Norfolk Daily News reporter Jerry Guenther questioned if all road department staff will continue to be employed, but be assigned to a specialized job. Chairman Klein responded that some of the employees may be required to work in more than one area and the county won't be keeping expenses divided among three districts. Commissioner McCallum explained that if a project requires 20 employees at a job site, then 20 employees will be assigned to that site. Norfolk Daily News reporter Jerry Guenther questioned if all road department employees would be assigned to assist if a tornado tears out a major bridge and Commissioner McCallum responded affirmative.

Chairman Klein explained that each individual road department has trucks, and under the proposal, the equipment would be assigned to designated areas as needed. Commissioner McCallum reported that if extra trucks are needed in one road district, the other districts provide help, but sometimes they can only work for several days when they are actually needed for an entire week. Chairman Klein stated that he considers this proposal as adding efficiency to the road department.

WJAG news reporter Jim Curry questioned if the County Board would be talking amongst each other to make sure that operations continue smoothly. Chairman Klein responded that his vision is that the Assistant County Highway Superintendent would be working with the foremen on a weekly basis to plan out the work assignments for each week. Commissioner McCallum stated that he would like to see the Madison shop foreman discuss road projects for the Madison area with the Assistant County Highway Superintendent.

Norfolk Daily News reporter Jerry Guenther questioned the funding aspect of the road department restructuring and if the funding for each district is all combined in one budget. Chairman Klein responded that currently the Road/Bridge Fund is one budget; however, the funding is equally divided between each Commissioner's road district. He explained that there are areas that need some extra help and, as time goes on, that is how the proposal would work. Commissioner McCallum explained that the proposal is the same principal as Platte County with one person managing the road work. He stated that Platte County thinks that this system saves the county money, especially on the duplication of equipment.

Norfolk Daily News reporter Jerry Guenther questioned if the Road/Bridge funding was split evenly between the three road districts and Chairman Klein responded that the funding was equally divided; however, sometimes one road district would purchase a piece of equipment that another district didn't have and the equipment was shared. He explained that there was always a problem when one district borrowed a piece of equipment and when it was returned it was not in the same shape as when it was loaned. He stated that this proposal would create specialized crews who would be responsible for using the same equipment for certain job functions everywhere in the county.

Commissioner McCallum explained that Road District #1 recently purchased a crack filling machine that would now be shared with all three departments. Chairman Klein reported that Road District #3 purchased a pile driver last year that could be used for any project. Commissioner McCallum explained that for equipment sharing to work it must be managed by one person who directs where the equipment should be used. He stated that individual domains are not very financially efficient. Chairman Klein stated that the proposal implements a business approach.

Rod Hughes stated that the proposal creates the position of Assistant County Highway Superintendent and he questioned if this person would answer to County Highway Superintendent Richard Johnson. Chairman Klein responded that the Assistant County Highway Superintendent would answer to the County Commissioners and the other road department employees would be under his supervision. Rod Hughes questioned who would respond to a call received by a Commissioner that there was a problem in a certain area and Commissioner McCallum responded that the Assistant County Highway Superintendent would respond to the call.

Commissioner McCallum explained that the Assistant County Highway Superintendent would be working directly with County Highway Superintendent Richard Johnson on infrastructure projects, bridges, and hydrology studies. Commissioner McCallum reported that he would still go to the Madison road shop every day and will be around for questions. Norfolk Daily News reporter Jerry Guenther stated that the County Board currently has County Highway Superintendent Richard Johnson doing county project where he needs to approve bridge and culvert projects and he questioned if this proposal would require less time commitment for Mr. Johnson. Commissioner McCallum explained that he is currently working with District #1 foreman and County Highway Superintendent Richard Johnson on the Lindsay Road asphalt overlay project. He stated that the other two road districts are also working on asphalt overlay projects and under the proposal, County Highway Superintendent Richard Johnson could work with the Assistant County Highway Superintendent on all three projects instead of involving three different road foremen.

Rod Hughes stated that the biggest complaint was that the Commissioner responsible for the roads in each district was not the person elected by the people in that area. He stated that this change was necessary for a long time. In addition, he stated that Platte County has always been complimented on their roads and that is because an excellent highway superintendent has been in charge of their road program. He stated that if the wrong person is managing the road department, problems could occur. Chairman Klein stated that it would take time to make changes in the road department. He stated that there a number of employees in each road district that are close to retirement age. He stated that if the proposal doesn't work efficiently, it only takes a resolution to make another change.

County Highway Superintendent Richard Johnson reported that the Commissioners Proceedings reflect that the road districts were abolished in 1947. Commissioner McCallum stated that 99% of the counties in Nebraska are under the supervision of a County Highway Superintendent. Rod Hughes stated that the only time 18 to 20 motor graders are required is for snow removal. Commissioner McCallum stated that even the large contractors only have one or two motor grader operators and that most of the dirt work is completed with dozers and lasers. Chairman Klein stated that it will take awhile to determine if the road department has too much equipment, but there are never enough road maintainers during a blizzard. Rod Hughes agreed that there are never too many maintainers during snow removal, but normal maintenance of roads during this time of year doesn't take many maintainers.

Commissioner McCallum stated that some of the motor graders are 25 years old, but eventually two or three of the older machines may be traded when upgrading to a newer maintainer. Chairman Klein stated that the County Board is not planning to sell any equipment at the current time, but some of the equipment may not get replaced as it wears out. He stated that he feels good about the proposal and he is glad to see that Rod Hughes supports the proposal. He stated that he was aware that this proposal was previously discussed because former Commissioner Jim Prauner told him about a similar proposal being discussed by the Board. Rod Hughes stated that this proposal would require the Commissioners to give up some authority and turf, but it also allows more time for the other job requirements. He stated that the Commissioners won't need to worry so much about the day to day operations of the road department, which would allow for more important duties. Chairman Klein stated that another consideration will always be finding the right person for the Assistant County Highway Superintendent position.

Rod Hughes stated that he could never figure out the configuration of the hard surfaced roads because some of the roads led to nowhere. Chairman Klein stated that the oiled road have turned out to be very expensive to maintain. He reported that, five years ago, asphalt overlay could be applied to 2.5 miles for \$250,000 and now 2 miles of asphalt overlay costs approximately \$470,000. Commissioner McCallum stated that bridge replacements cost about \$1,000 per foot and now the cost is \$3,000 per foot.

Chairman Klein stated that, in his opinion, the road restructuring is a position proposal. Commissioner McCallum stated that if there are some duties that should to be added to the job description, it could be amended. He stated that, in his opinion, the job description should include some education requirements, such as supervising personnel and dealing with difficult situations. County Highway Superintendent Richard Johnson stated that, in his opinion, the restructuring will increase the efficiency of daily operations. In addition, he stated that he would handle the major projects and it would be helpful if the Assistant County Highway Superintendent would report to the County Board on a regular basis so the Commissioners are aware of what is happening throughout the county on road projects.

The following resolution was introduced:

RESOLUTION #2011-30

WHEREAS, the Madison County Road Department has historically operated with Road Districts Nos. 1, 2, and 3 with each commissioner having responsibility for the general operation of a particular road district; and

WHEREAS, due to population shifts and redistricting during previous years, the current road districts do not match the voting districts, resulting in constituents dealing with a commissioner other than their elected representative; and

WHEREAS, the Board of Commissioners feels that the current system is inefficient and that the voters of Madison County would be better served by elimination of the current road districts and by having a single person responsible for all the roads in the county; and

WHEREAS, reorganization of the road department will save money by reduction of equipment duplication, establishment of specialized crews, better planning of projects, and more cost effective purchase of materials;

NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of Madison County that, effective July 3, 2011, the Madison County Road Department shall be restructured as follows:

1. There is hereby created the position of Assistant County Highway Superintendent who shall be in charge of all road operations in the county and whose job description is attached hereto and shall be subject to amendment by the Board of Commissioners from time to time. Effective July 3, 2011, the Assistant County Highway Superintendent shall be a salaried employee paid an annual wage of \$50,000.
2. The Assistant County Highway Superintendent shall appoint three foremen, one who shall oversee the Madison and Newman Grove shops, one who shall oversee the Norfolk shop, and one who shall oversee the Meadow Grove and Battle Creek shops. Foremen shall perform duties as assigned by the Assistant County Highway Superintendent and shall receive the current foremen's pay rate. Each foreman shall be required to oversee general road maintenance and one of the other crews described below.
3. The Assistant County Highway Superintendent shall establish crews and assign equipment as necessary to provide for sign maintenance, culvert installation, road patching, asphalt work, general road maintenance, and other related road work. Each crew, except the sign crew and general road maintenance crew, will be under the supervision of a foreman or an assistant foreman. Employees shall work in more than one crew depending upon need, seasonal work, emergencies, etc. All employees will be available for snow removal or emergency work. Assistant foremen shall receive the current assistant foreman's pay rate. Road employees shall continue to receive their current hourly rate of pay.

4. The Assistant County Highway Superintendent shall be responsible for all purchases for the Road Department and shall follow the requirements of the County Purchasing Act, which stipulates that items which cost less than \$5,000 may be purchased on the open market, items which exceed \$5,000 but less than \$20,000 shall require three informal quotes where possible, and items which exceed \$20,000 shall be purchased by competitive sealed bids.
5. The Assistant County Highway Superintendent shall meet with the Board of Commissioners, as required by the Board, to report on Road Department operations.
6. The Assistant County Highway Superintendent shall have the authority to hire and fire employees and to give pay increases as approved by the Board. The Assistant County Highway Superintendent will be required to make recommendations to, and obtain the approval of, the County Board prior to the creation or elimination of Road Department positions.
7. For budgeting purposes, the Road/Bridge Fund shall have one road function. Routine purchases may be made by the individual foremen with verbal approval of the Assistant County Highway Superintendent.

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

Motion was made by McCallum and seconded by Klein to appoint Dave Heggemeyer as the Assistant County Highway Superintendent effective July 3, 2011. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

The following reports and correspondence were reviewed:

- 1) County Clerk May fee report
- 2) County Treasurer fund balance report
- 3) Register of Deeds May fee report
- 4) Sale of surplus property report

The following claims were audited:

GENERAL FUND		
Total Net Payroll		114,013.42
Steve Abler	Mileage, Planning and Zoning	52.70
Roger Acklie	Mileage, Planning and Zoning	156.96
Albracht Disposal Service	Garbage Service, Public Defender	41.00
Albracht Disposal Service	Garbage Service, Courthouse	94.00
Albracht Disposal Service	Garbage Service, County Jail	155.00
Leland Alexander	Mileage, Planning and Zoning	69.72
American Family Life Assurance Company	Insurance Premiums	688.89
Ameritas Life Insurance Corporation	Employee Share Retirement	7,242.32
Ameritas Life Insurance Corporation	Employer Share Retirement	10,635.02
Ameritas Life Insurance Corporation	Insurance Premiums	340.70
David Ames	Jury Fees, District Court	50.30
Jeff Anderson	Mileage, Planning and Zoning	16.06
Carol Andrews	Mileage, County Extension	3.06
Appeara	Mat Service, Courthouse	182.54
Appeara	Mat Service, Public Defender	40.00
Assembled Products Corporation	Equipment, County Sheriff	1,145.06
Charles Balsiger	Legal Services, District Court	1,282.80
Deborah Barg	Jury Fees, District Court	50.30
Marci Barritt	Jury Fees, District Court	50.30
Larry Bartee	Mileage, Planning and Zoning	110.28
Ross Bartlett	Mileage, Juvenile Diversion	94.35
BI Incorporated	Monitoring Services, Juvenile Diversion	1,196.83
Big Red Printing	Supplies, County Extension	40.98
Big Red Printing	Supplies, County Attorney	186.95
Big Red Printing	Supplies, Juvenile Diversion	129.00
Big Red Printing	Supplies, Victim Witness	76.50
Black Hills Energy	Gas Service, Courthouse	92.53
Black Hills Energy	Gas Service, County Jail	171.19
Neil Bloomquist	Mileage, Planning and Zoning	69.72
Bob Barker Company Inc.	Supplies, County Jail	706.60
Richard Books	Jury Fees, District Court	35.00
Anthony Borchers	Jury Fees, District Court	201.20
Mark Bowman	Jury Fees, District Court	201.20
Brady & Amy's Inc.	Fuel, Courthouse	127.56
Brady & Amy's Inc.	Fuel, County Sheriff	422.14
Brandl Electric	Repairs, County Jail	825.42
Jill Brodersen	Architectural Services, Courthouse	8,286.00
Joanie Brugger	Supplies, Law Enforcement	281.99
Joanie Brugger	Telephone Service, Mileage, Victim Witness	55.60
Nicole Brungardt	Jury Fees, District Court	150.90
Tom Brungardt	Witness Fees, District Court	35.30

BTS Inc.	Equipment, County Court	1,880.00
Keith Buffington	Jury Fees, District Court	50.30
Burrito King	Jury Meals, District Court	91.80
Cableone	Internet Services, Public Defender	125.95
Camera Camera	Equipment, County Extension	453.95
Aniel Camp-Pino	Witness Fees, District Court	20.00
Capital One USA	Garnish of Wages	67.37
Central United Life Insurance Company	Insurance Premiums	37.21
Donna Chapman	Jury Fees, District Court	50.30
Maria Izabel Chavez	Interpreting Services, Public Defender	137.50
Maria Izabel Chavez	Interpreting Services, County Sheriff	391.25
Maria Izabel Chavez	Interpreting Services, Law Enforcement	324.74
Claritus	Supplies, County Sheriff	57.70
CMRS-FP	Postage, County Sheriff	1,000.00
Colonial Life and Accident Insurance	Insurance Premiums	154.67
Connecting Point	Equipment, Software, County Clerk	753.00
Connecting Point	Supplies, County Treasurer	882.00
Connecting Point	Equipment, Data Processing	878.00
Connecting Point	Equipment, Public Defender	1,090.00
Connecting Point	Equipment, County Sheriff	1,127.00
Connecting Point	Equipment, County Jail	5,171.00
Connecting Point	Internet Services, Veterans' Service Office	38.95
Connecting Point	Internet Services, Planning and Zoning	16.00
Connecting Point	Contract Services, Website Costs, Courthouse	1,322.85
Connecting Point	Equipment, Courthouse	11,566.00
Carlee Connot	Jury Fees, District Court	201.20
Consolidated Management Company	Meals, County Jail	18.50
Constellation Newenergy Gas Division	Gas Services, Courthouse	264.59
Constellation Newenergy Gas Division	Gas Services, County Jail	617.37
Copple, Rockey, McKeever & Schlecht, P.C., L.L.O.	Legal Services, County Court	3,224.43
Copycraft Printing	Supplies, Juvenile Diversion	112.50
Copycraft Printing	Supplies, Victim Witness	79.00
Credit Bureau Services	Garnish of Wages	135.26
Culligan	Drinking Water Service, County Jail	91.95
Cytek Media Systems, Inc.	Equipment, District Judge	4,019.00
Dallas Children's Advocacy Center	Registration, Juvenile Diversion	450.00
Disastrophy Heavy Industries	Equipment, Courthouse	632.00
Eakes Office Plus	Supplies, County Clerk	164.38
Eakes Office Plus	Supplies, County Treasurer	2,970.97
Eakes Office Plus	Supplies, County Court	221.76
Eakes Office Plus	Equipment, Public Defender	236.00
Eakes Office Plus	Supplies, County Sheriff	72.43
Eakes Office Plus	Supplies, County Attorney	1,283.25
Eakes Office Plus	Supplies, Law Enforcement	129.15
Eakes Office Plus	Supplies, Juvenile Diversion	974.43
Eakes Office Plus	Supplies, County Jail	191.11
ECMC	Garnish of Wages	142.34
Egley, Fullner, Montag and Hockabout	Legal Services, District Court	1,439.11
Elite Office Products	Equipment, Planning and Zoning	3,689.95
Elite Office Products	Copier Maintenance, County Court	51.78
Entertainment Unlimited	Equipment, County Jail	2,002.23
Enviromaster	Supplies, County Jail	42.00
Faith Regional Health Services	Medical Services, County Jail	4,387.00
Osmany Fernandez	Jury Fees, District Court	50.30
Field's Hardware	Supplies, County Court	109.82
Field's Hardware	Supplies, County Sheriff	6.48
First Concord Benefits Group	Flexible Benefit Plan, Deductible Buy Down	3,634.69
Clayton Fischer	Mileage, Planning and Zoning	128.52
Fitzgerald, Vetter & Temple	Legal Services, District Court	1,388.89
Fitzgerald, Vetter & Temple	Legal Services, County Court	481.17
Fleet Services	Fuel, County Sheriff	2,384.09
Floor Maintenance & Paper Supply	Supplies, Courthouse	40.44
Floor Maintenance & Paper Supply	Supplies, County Jail	814.92
Futureware Distributing Inc.	Equipment, Supplies, District Court	2,532.00
Galls Inc.	Uniforms, Equipment, County Sheriff	328.30
Galls Inc.	Uniforms, Equipment, County Jail	658.15
Randall Gansebom	Mileage, Planning and Zoning	36.26
Gingher	Supplies, County Extension	589.00
William Glascoe	Jury Fees, District Court	50.30
Kelby Goetsch	Jury Fees, District Court	55.40
Gordy's Towing & Repair	Repairs, County Sheriff	212.48
Kristen Grant	Mileage, County Extension	18.36
Richard Grant	Mileage, Planning and Zoning	333.56
Kayla Grone	Services, Probation	100.00
Nancy Gross	Mileage, Register of Deeds	93.84
Jan Grosse	Jury Fees, District Court	50.30
Angie Lynn Gubbels	Jury Fees, District Court	50.30

Pat Gubbels	Jury Fees, District Court	50.30
Hartford Life Insurance Company	Deferred Compensation	25.00
Darwin Harts	Jury Fees, District Court	201.20
Matthew Hathaway	Jury Fees, District Court	50.30
Cheryl Henery	Jury Fees, District Court	201.20
Henry County Sheriff's Office	Service Fees, County Court	30.00
Erin Hockett	Jury Fees, District Court	50.30
Joyce Hoferer	Jury Fees, District Court	50.30
Rogene Hoff	Jury Fees, District Court	50.30
Dwaine Hoffman	Mileage, Planning and Zoning	38.28
Frank Hoffmann	Jury Fees, District Court	50.30
Jeffrey Hrouda	Legal Services, County Court	1,391.05
Hy-Vee West Pharmacy	Prescriptions, County Jail	11.99
Brenda Ibarra	Jury Fees, District Court	50.30
IHC/Group Link	Insurance Premiums	460.44
Jack's Uniforms	Equipment, County Sheriff	404.48
Deb Jacobson	Mileage, County Extension	39.78
Kenneth Leroy Jacobson	Jury Fees, District Court	59.48
Robert Jansen	Jury Fees, District Court	156.32
JCD & Company	Repairs, County Jail	170.68
Jerry's Service Center	Repairs, Juvenile Diversion	478.42
Jerry's Standard	Repairs, Supplies, County Sheriff	76.96
John's Disposal	Garbage Service, Probation	42.00
Johnson Engineering Company	Engineering Services, Courthouse	1,892.00
Johnson, Morland, Easland & Lohrberg, P.C.	Legal Services, District Court	465.30
Valery Johnson	Jury Fees, District Court	201.20
Jorgensen Law Office	Legal Services, County Court	862.00
Kathy Koehler	Jury Fees, District Court	75.80
Dona Kratochvil	Uniform Repair, County Jail	32.00
Gerry Krueger	Mileage, Planning and Zoning	14.04
Ashley Kubes	Jury Fees, District Court	50.30
Anthony Kuhlmann	Jury Fees, District Court	50.30
Lancaster County Sheriff	Service Fees, District Court	20.70
Kathryn Liebers	Mileage, County Extension	3.06
Kathryn Liebers	Equipment, Probation	48.03
Warren Lingenfelter	Mileage, Planning and Zoning	46.36
Low Cost Dorm	Rent, County Relief	250.00
Madison Body Shop	Repairs, County Sheriff	335.00
Madison County Clerk	Tax Deposit	37,653.83
Madison County Court	Court Costs, County Court	1,608.75
Madison County Sheriff Inmate Fund	Supplies, County Jail	178.29
Madison County Sheriff	Fees, County Court	634.57
Madison County Sheriff	Fees, District Court	405.54
Madison County Sheriff	Fees, Mental Health	272.76
Madison County Sheriff	Service Fees, District Court	85.68
Madison County Sheriff	Equipment, County Sheriff	54.99
Madison National Life	Insurance Premiums	106.60
Maintenance Engineering LTD	Supplies, County Jail	365.22
William Marx	Mileage, Planning and Zoning	30.20
Joseph McClain	Witness Fees, District Court	35.30
Medtox Diagnostics, Inc.	Supplies, Juvenile Diversion	748.31
Menards	Supplies, County Jail	113.64
Menards	Supplies, Probation	63.71
Nolberto Mendoza	Jury Fees, District Court	50.30
Steven Merrill	Jury Fees, District Court	201.20
Darus Mettler	Jury Fees, District Court	50.30
Michael Foods Inc.	Supplies, Courthouse	3,040.00
Linda Michael	Jury Fees, District Court	50.30
Microfilm Imaging Systems, Inc.	Equipment Rental, County Court	218.00
Microfilm Imaging Systems, Inc.	Equipment Rental, County Surveyor	45.00
Midtown Holiday Inn	Lodging, County Clerk	75.00
Midtown Holiday Inn	Lodging, Register of Deeds	150.00
Midwest Health Partners	Prescriptions, Medical Services, County Jail	667.00
Midwest Office Automations	Copier Maintenance, Probation	731.48
Midwest Plumbing & Heating	Supplies, Repairs, County Jail	6,891.90
Merlin Milander	Mileage, Planning and Zoning	100.96
Gary Miller	Jury Fees, District Court	50.30
Modern Drapery & Sewing Center	Equipment, County Extension	4,070.00
Modern Drapery & Sewing Center	Blinds, Veterans' Service Office	1,890.00
London Moman	Jury Fees, District Court	50.30
Manuel Montalvo	Witness Fees, District Court	20.00
Morrissey Motor Company	Repairs, County Sheriff	34.73
MS Data Services	Services, District Court	397.00
Evelyn Muegge	Mileage, County Extension	2.04
Jacquelyn Munoz	Jury Fees, District Court	50.30
M2SYS Technology	Software, Courthouse	333.00
Tom Nathan	Mileage, Planning and Zoning	69.72

Nationwide Retirement Solutions	Deferred Compensation	545.00
Nebraska Association of County Officials	Registration, County Board	70.00
Nebraska Association of County Officials	Dues, County Officials	2,068.22
Nebraska Association of County Assessors	Registration, Dues, County Assessor	150.00
Nebraska Child Support Payment Center	Garnish of Wages	276.92
Nebraska County Attorney's Association	Dues, County Attorney	2,080.00
Nebraska Health and Human Services	State Institution Costs	1,050.00
Nebraska Law Enforcement Training Center	Training, Lodging, County Sheriff	154.00
Nebraska Public Power District	Utilities, Planning and Zoning	104.80
Nebraska Public Power District	Utilities, Probation	407.65
Ned Porn Construction Inc.	Repairs, Courthouse	9,028.40
Tracy Neidig	Mileage, County Extension	15.30
Mark Nelson	Mileage, County Extension	2.04
NIRMA	Insurance, Courthouse	264,883.00
Melissa Nissen	Postage, Public Defender	49.79
Norfolk Daily News	Publication Costs, Reappraisal	293.50
Norfolk Daily News	Publication Costs, County Extension	5.14
Norfolk Daily News	Publication Costs, Courthouse	399.88
Norfolk Printing Company	Supplies, County Clerk	560.60
Norfolk Printing Company	Supplies, Register of Deeds	11.50
Northeast Community College	Lease, Operating Costs, County Extension	3,743.58
Northeast Nebraska Juvenile Services	Board of Juveniles, Juvenile Detention	21,153.75
Northeast Research & Extension Center	Supplies, County Extension	104.51
Northeast Research & Extension Center	Telephone Service, Supplies, Postage, County Extension	1,063.67
Dallas Oestreich	Mileage, Planning and Zoning	189.24
Teresa Olson	Jury Fees, District Court	50.30
Valorie Olson	Court Reporting, Mental Health	100.00
Malissa Pavlik	Jury Fees, District Court	50.30
Amber Peterson	Jury Fees, District Court	50.30
Sherry Peterson	Telephone Service, Juvenile Diversion	69.99
Rob Pfeifer	Jury Fees, District Court	39.08
Pioneer Telephone	Telephone Service, Courthouse	241.32
Pitney Bowes Inc.	Supplies, Equipment Rental, Courthouse	1,244.46
Pizza Hut	Witness Meals, Law Enforcement	60.00
Pizza Hut	Jury Meals, District Court	117.10
Sarah Polacek	Mileage, County Extension	83.64
Postmaster	Postage, County Attorney	132.00
Postmaster	Box Rent, Courthouse	756.00
Puppy Love	Impound Fees, County Sheriff	75.00
Quality Food Center	Supplies, Probation	50.21
Quill Corporation	Supplies, County Extension	1,090.66
Qwest	Telephone Services, County Jail	17.66
Qwest	Telephone Services, Probation	223.96
Regency Family Dental Care, P.C.	Dental Services, County Jail	106.00
John Reigle	Mileage, Planning and Zoning	103.35
Renner Auto Body	Repairs, County Sheriff	447.00
Reserve Account	Postage, Courthouse	34,000.00
Mary Ritz	Jury Fees, District Court	50.30
William Ross	Jury Fees, District Court	75.80
Timothy Rossow	Jury Fees, District Court	58.46
Renea Rystrom	Mileage, Planning and Zoning	44.34
Ashley Sanderson	Jury Fees, District Court	50.30
Sanne Repair	Repairs, County Sheriff	9,110.44
Nancy Scheer	Mileage, County Clerk	115.77
Jason Schmidt	Jury Fees, District Court	55.40
Schroeder Land Surveying	Services, County Surveyor	1,502.00
Thomas Shaw	Jury Fees, District Court	50.30
Shell Fleet Plus	Fuel, Reappraisal	154.22
Shell Fleet Plus	Fuel, County Sheriff	4,033.69
Sheraton Dallas Hotel	Lodging, Juvenile Diversion	2,461.00
Lee Sherry	Mileage, Postage, Supplies, County Extension	556.94
Sherwin Williams	Paint, Supplies, County Jail	151.54
Shopko	Supplies, Planning and Zoning	22.65
Short Stop	Fuel, County Sheriff	161.58
Sid Dillon	Vehicle, County Sheriff	22,694.00
Elizabeth Siemon-Nutt	Jury Fees, District Court	50.30
Sirchie	Supplies, County Sheriff	96.61
Joseph Smith	Mileage, Law Enforcement	101.49
Thomas Stanton	Jury Fees, District Court	201.20
State of Nebraska AS Central Services	Data Processing Costs, County Sheriff	32.00
Subway	Jury Meals, District Court	102.30
Michelle Sullivan	Mileage, Juvenile Diversion	73.95
Survey Monkey.com	Subscription, Juvenile Diversion	200.00
Vietta Swalley	Jury Fees, District Court	201.20
The Farner Company Inc.	Supplies, County Sheriff	37.86
Tractor Supply Company	Equipment, County Sheriff	2,264.97
Trane US Inc.	Service Agreement, Courthouse	435.75

U Save Pharmacy	Prescriptions, County Jail	22.00
University of Nebraska-Lincoln	Supplies, County Extension	620.00
Dave Unkel	Mileage, County Extension	9.18
U.S. Bank Corporate Payment System	Fuel, Meals, Equipment, County Sheriff	475.95
U.S. Bank Corporate Payment System	Equipment, Lodging, Registration, County Attorney	909.68
U.S. Bank Corporate Payment System	Registration, Meals, County Attorney	840.36
U.S. Bank Corporate Payment System	Supplies, Law Enforcement	9.53
U.S. Bank Corporate Payment System	Fuel, Supplies, Travel Expense, Juvenile Diversion	2,043.88
U.S. Bank Corporate Payment System	Supplies, Victim Witness	770.31
Verizon Wireless	Telephone Services, Planning and Zoning	118.94
Verizon Wireless	Telephone Services, County Extension	88.37
Verizon Wireless	Telephone Services, Juvenile Diversion	137.15
Charles Waite	Jury Fees, District Court	201.20
Dave Walahoski	Mileage, Planning and Zoning	238.60
Walmart Community	Supplies, County Attorney	63.60
Kati Weber	Jury Fees, District Court	50.30
Deborah Wehrer	Jury Fees, District Court	201.20
Cathy Weidner	Witness Meals, Law Enforcement	29.16
Jayna Wells	Jury Fees, District Court	35.00
West Payment Center	Subscription, County Attorney	453.50
Western Office Technologies	Supplies, County Clerk	75.99
Western Office Technologies	Supplies, County Treasurer	1,089.84
Western Office Technologies	Supplies, Copier Maintenance, Register of Deeds	427.80
Western Office Technologies	Supplies, County Assessor	1,187.74
Western Office Technologies	Supplies, Reappraisal	945.84
Western Office Technologies	Supplies, District Court	213.15
Western Office Technologies	Supplies, Equipment, Furniture, County Court	8,074.93
Western Office Technologies	Supplies, District Judge	209.97
Western Office Technologies	Supplies, Public Defender	669.90
Western Office Technologies	Equipment, County Extension	1,955.00
Western Office Technologies	Repairs, Copier Maintenance, Supplies, County Sheriff	1,062.98
Western Office Technologies	Supplies, Copier Maintenance, County Attorney	919.20
Western Office Technologies	Supplies, Juvenile Diversion	156.80
White Star Oil Company	Repairs, County Sheriff	49.70
Richard Wozniak	Mileage, Planning and Zoning	123.42
Byron Wragge	Mileage, Planning and Zoning	14.18
Veronica Zepeda	Witness Fees, District Court	70.60
Luann Zerbe	Jury Fees, District Court	50.30
Zippy Lube	Repairs, County Sheriff	109.25
2011 NAE4-HA Conference	Registration, County Extension	621.00

ROAD/BRIDGE FUND

Total Net Payroll		27,472.70
Advance Auto Parts	Parts, District #2	84.78
Albracht Disposal Service Inc.	Garbage Service, District #1	40.00
All Star Trailers	Parts, District #3	94.90
American Family Life Assurance Company	Insurance Premiums	297.25
Ameritas Life Insurance Corporation	Employee Share Retirement	1,643.54
Ameritas Life Insurance Corporation	Employer Share Retirement	2,465.34
Ameritas Life Insurance Corporation	Insurance Premiums	92.20
Appera	Towel Service, District #1, #2	223.37
Asphalt and Concrete Materials Company	Asphaltic Materials, District #1	2,471.70
Atlanta Commercial Tire Inc.	Repairs, District #1	3,100.00
B's Enterprises, Inc.	Shop Supplies, District #1, #2	12,132.00
Battle Creek Farmers Coop	Fuel, District #3	12,323.57
Bauer Built Inc.	Repairs, District #2	1,291.50
Black Hills Energy	Gas Service, District #1	49.87
Bomgaars Supply Inc.	Shop Supplies, Repairs, Noxious Weed	262.95
Brady & Amy's Inc.	Fuel, Supplies, District #1, Noxious Weed	1,562.83
City of Newman Grove	Utilities, District #1	33.00
Colonial Life and Accident Insurance	Insurance Premiums	121.80
Constellation Newenergy Gas Division LLC	Gas Service, District #1	45.18
DW Kohlhof Truck Repair	Repairs, District #1, #2	5,519.70
Diversified Inspections	Services, District #3	826.80
Eastern Nebraska Trailer Repair	Repairs, District #2	343.75
Elkhorn Valley Sand & Gravel	Gravel, District #2	858.30
Ennis Traffic Safety Solutions	Paint, District #1, #2, #3	20,768.55
First Concord Benefits Group, L.L.C.	Flexible Benefit Plan, Deductible Buy Down	666.06
Flinn Paving Company Inc.	Asphalt Overlay Projects, District #1, #2, #3	1,222,241.32
Frontier Bank	Land Purchase, District #3	19,916.53
IHC/Group Link	Insurance Premiums	15.22
John Deere Credit	Equipment Lease, District #2	95,281.61
John's Disposal Inc.	Garbage Service, Noxious Weed	15.00
Johnson Engineering Company	Engineering Services, District #1, #2, #3	6,370.00
K & C Grain Inc.	Gravel, District #2	784.16
Kimball Midwest	Shop Supplies, District #1	132.67

Madison County Clerk	Tax Deposit	8,829.55
Madison County Treasurer	Title Fee, Tire Tax, District #2	16.00
Madison National Life	Insurance Premiums	30.63
Marx Repair LLC	Repairs, District #2	1,156.74
Matheson Tri-Gas Inc.	Shop Supplies, District #3	33.95
Matteo Sand & Gravel Company Inc.	Gravel, District #1, #2, #3	20,049.01
Meisinger Oil Company Inc.	Fuel, District #1	6,546.08
Nebraska Child Support Payment Center	Garnish of Wages	299.00
Nebraska Harvestore Systems Inc.	Parts, District #2, #3	169.33
Nebraska Public Power District	Utilities, District #2, Noxious Weed	144.02
NMC Exchange LLC	Repairs, District #1, #2	1,390.83
Northeast Machine & Manufacturing	Parts, District #3	186.17
Pioneer Telephone	Telephone Services, District #1, #3	57.64
Postmaster	Postage, Noxious Weed	88.00
Quick Serve Oil Company Inc.	Fuel, Parts, District #3	313.30
Reynoldson's Inc.	Fuel, Noxious Weed	588.42
Rose Equipment Inc.	Equipment, District #1	39,995.00
Sioux City Truck Sales Inc.	Parts, District #2	670.98
Swarco-Reflex, Inc.	Paint, District #1, #2, #3	4,004.00
Telebeep Wireless	Internet Service, District #2	119.85
The Pit Stop	Fuel, District #3	511.72
Tractor Supply Credit Plan	Parts, District #2	29.97
Transamerica Life Insurance Company	Insurance Premiums	49.28
Truck Center of Norfolk	Parts, District #3	220.49
Van Diest Supply Company	Chemicals, Noxious Weed	23.46
Verizon Wireless	Telephone Services, District #2, Noxious Weed	189.22
Weiland Well Company	Parts, District #1	138.71
Weldon Parts Inc.	Parts, District #2, #3	35.66
White Star Oil Company	Fuel, District #1	474.68
Zoubek Oil Company Inc.	Fuel, District #2	12,368.38

FEDERAL AID SECONDARY FUND

B's Enterprises Inc.	Bridge Materials	83,479.50
Johnson Engineering Company	Engineering Services	19,740.00
Nebraska Game and Parks Commission	Mitigation Payment	4,450.00

VISITORS PROMOTION FUND

ASQ	Promotional Materials	5,657.30
Connecting Point	Equipment	179.77
Brook Kreder	Supplies, Telephone Service, Advertising	936.02
KUSO-FM	Advertising	675.00
Love Media Group LLC	Advertising	275.00
Qwest	Telephone Services	119.76
Qwest Business Systems	Telephone Services	13.28
Western Office Technologies	Equipment Rental	53.50

VISITORS IMPROVEMENT FUND

Big Red Printing	Supplies	146.60
Interactive 360	Advertising	1,500.00
Love Signs	Advertising	270.00
Norfolk Area Visitors Bureau	Administrative Expense	4,230.76
Norfolk Daily News	Publication Costs, Newspapers	123.60
Professional Accounting	Services	775.00
Corey Windedahl	Services	3,600.00

LAW ENFORCEMENT OPERATING FUND

American Educational Telecommunications, LLC	Equipment	5,575.00
Eakes Office Plus	Supplies	277.09
Madison County Sheriff	Supplies, Postage	2,887.58
T-Netix	Telephone Service	10,720.00

DRUG COURT FUND

CEC Norfolk 7 Theatre	Supplies	300.00
Connecting Point	Equipment	514.00
Eakes Office Plus	Supplies	59.90
King's Lanes	Supplies	600.00
Redwood Toxicology Lab	Drug Testing	210.00

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

The Board adjourned at 10:33 P.M. to Wednesday, July 6, 2011 at 9:30 A.M.

County Clerk

Chairman

BOARD OF EQUALIZATION MEETING

Madison, Nebraska

June 21, 2011

The Board of Equalization of Madison County, Nebraska met at 1:00 P.M. to conduct hearings on property valuation protests.

Advance notice of meeting was published in the Thursday, June 16, 2011 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgement of receipt of notice of meeting as published was executed. Chairman Jerry McCallum called the meeting to order and notified the public of the location of the Open Meeting Act information posted in the meeting room.

Present: Commissioners Jerry McCallum and Lee Klein, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer. County Treasurer Donna Primrose was present from 1:00 P.M. to 1:06 P.M.

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

Motion was made by Klein and seconded by McCallum to approve the minutes of the meeting held on May 24, 2011. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Chairman McCallum opened a public hearing at 1:00 P.M. to receive testimony regarding the following motor vehicle exemption applications:

Behavioral Health Specialists, Inc., 900 West Norfolk Avenue, Suite 200, Norfolk
2000 Ford Contour, 2001 Ford Taurus, 2004 Ford Focus, 2005 Ford Focus (5), 2005 Chevrolet Malibu, 2006 Chevrolet Malibu, 2007 Dodge Caliper (2), 2008 Dodge Caliper, 2009 Chevrolet Impala, 2009 Dodge Caliper, 2010 Dodge Caliper (3), 2005 Chrysler Town & Country Van, 2006 Chrysler Town & Country Van, 2006 Ford Freestar, 2007 Chrysler Town & Country Van (2)

Bright Horizons, P.O. Box 1904, Norfolk	2001 Ford Windstar
Community Concern of Norfolk, P.O. Box 302, Norfolk	2010 Dodge Sport Van
Improved Living, Inc., P.O. Box 116, Norfolk	1991 Dodge Maxi Wagon
Norfolk Catholic School, 2300 Madison Avenue, Norfolk	2002 Chevrolet Bus
Norfolk Rescue Mission, 111 North 9th Street, Norfolk	2000 Chevrolet Silverado Pickup
Northeast Baptist Association, 714 South 8th Street, Norfolk	1987 Homemade Utility Trailer
Victory Road Assembly of God, Inc., 200 North Victory Road, Norfolk	1996 Ford Van
Wesley Center, Inc. , 500 West Phillip Avenue, Norfolk	1999 Dodge Sport Van

No one appeared at the hearing to offer verbal testimony. Chairman McCallum closed the hearing at 1:02 A.M.

After discussion, it was moved by Klein and seconded by McCallum to approve the motor vehicle exemption applications as submitted. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Pursuant to published legal notice in the Friday, June 10, 2011 edition of the Norfolk Daily News, Chairman McCallum opened a public hearing at 1:04 P.M. regarding the exemption application of Mosaic. County Assessor Jeff Hackerott reported that the exemption application is for a new building located at 2000 West Park Avenue in Norfolk. He stated that two buildings were constructed; however, the exemption application submitted is only for one building.

County Clerk Nancy Scheer read a letter signed by Mosaic Business Manager Diane Lukens, which was received on June 15, 2011. She read the letter which reflected that Diane Lukens would be unable to attend the hearing and was submitting the letter as testimony regarding the use of the property for charitable, religious, educational purposes for people with intellectual disabilities. The letter also stated that the property would be used to provide services and support for people with developmental disabilities to develop and retain the capacity of interdependence, self-care, and social and economical functioning. In addition, the letter reflected that Mosaic's services are designed to assist individuals to fully participate in life and the organization also supports residential, recreational, social, religious, and personal skills, strengths, and needs.

No one appeared at the hearing to offer testimony in opposition to the application. Chairman McCallum closed the hearing at 1:09 A.M.

Motion was made by Klein and seconded by McCallum to approve the exemption application submitted by Mosaic. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

County Assessor Jeff Hackerott presented the following tax list corrections:

- #2685: The Kitchen Place, 501 Norfolk Avenue, Norfolk
Addition to the tax rolls in the amount of \$1,366.82 for acceleration of the 2010 personal property estate taxes due to closing of the business in May 2011
- #2686: Linn Chiropractic Center, P.C., 900 West Omaha Avenue, Norfolk
Deduction from the tax rolls in the amount of \$205.28 for correction to 2010 personal property taxes due to some items being double taxed for 2010
- #2687: Thomas and Lisa Calvert, 5401 West Nucor Road, Norfolk
Addition from the tax rolls in the amount of \$13.00 for acceleration of the 2011 personal property taxes due to sale of equipment to new owners on May 2, 2011
- #2688: Lawrence and Karen Wright, 84468 538th Avenue, Meadow Grove
Deduction from the tax rolls in the amount of \$60.22 for correction to 2010 personal property taxes due to some items being double taxed for 2010
- #2689: Ronald and Ellen Weed, 803 Forest Drive, Norfolk
Addition to the tax rolls in the amount of \$314.12 for acceleration of the 2010 real estate taxes due to mobile home being sold
- #2690: Midwest Plumbing, Heating & Air Conditioning, 3707 Lakeview Drive, Norfolk
Addition to the tax rolls in the amount of \$75.20 for acceleration of the 2011 personal property taxes due to the sale of business on June 3, 2011
- #2691: John and Darlene Butterfield, 223 North 34th Street, Norfolk
Addition to the tax rolls in the amount of \$1,168.50 for correction to the 2009 real estate taxes after receipt of a letter from the Nebraska Department of Revenue lowering the 2009 homestead exemption from 100% to 40%
- #2692: Vincent Sr. and Joyce Lewis, 909 South 3rd Street, Norfolk
Addition to the tax rolls in the amount of \$259.46 for correction to the 2009 real estate taxes after receipt of a letter from the Nebraska Department of Revenue lowering the 2009 homestead exemption from 40% to 25%
- #2693: Eugene and Jeanette Reeves, 84009 Creek Bridge Road, Battle Creek
Addition to the tax rolls in the amount of \$765.98 for correction to the 2008 personal property taxes after reviewing the 2010 depreciation worksheet showing 2007 irrigation purchases not previously taxed
- #2694: Eugene and Jeanette Reeves, 84009 Creek Bridge Road, Battle Creek
Addition to the tax rolls in the amount of \$601.38 for correction to the 2009 personal property taxes after reviewing the 2010 depreciation worksheet showing 2007 irrigation purchases not previously taxed
- #2695: Eugene and Jeanette Reeves, 84009 Creek Bridge Road, Battle Creek
Addition to the tax rolls in the amount of \$521.78 for correction to the 2010 personal property taxes after reviewing the 2010 depreciation worksheet showing 2007 irrigation purchases not previously taxed
- #2696: Eugene and Jeanette Reeves, 84009 Creek Bridge Road, Battle Creek
Addition to the tax rolls in the amount of \$1,081.06 for correction to the 2008 personal property taxes after reviewing the 2010 depreciation worksheet showing 2007 irrigation purchases not previously taxed
- #2697: Eugene and Jeanette Reeves, 84009 Creek Bridge Road, Battle Creek
Addition to the tax rolls in the amount of \$848.78 for correction to the 2009 personal property taxes after reviewing the 2010 depreciation worksheet showing 2007 irrigation purchases not previously taxed
- #2698: Eugene and Jeanette Reeves, 84009 Creek Bridge Road, Battle Creek
Addition to the tax rolls in the amount of \$736.44 for correction to the 2010 personal property taxes after reviewing the 2010 depreciation worksheet showing 2007 irrigation purchases not previously taxed
- #2699: John and Angi Klein, P.O. Box 179, Battle Creek
Deduction from the tax rolls in the amount of \$485.42 for correction to the 2010 personal property taxes due to a clerical error causing the equipment to be double taxed

After review, it was moved by Klein and seconded by McCallum to approve the tax list corrections as submitted. Roll call vote: Ayes, McCallum and Klein. 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 2011:

- 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) Generalized overview of the procedure used in Madison County Assessor's Office to determine value of real property
- 6) 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
- 8) Tax Equalization and Review Commission General Orders #4 through #8
- 9) Madison County Sales File Record (Residential, Commercial, and Agricultural)
- 10) Copy: Madison County Measures of Central Tendency as required under Nebraska Revised Statute Section 77-1315(4) (2000 Cum. Supp., as amended by Nebraska Laws L.B. 170 Section 6)
- 11) Copy: Property Valuation Protest Form 422
- 12) Nebraska Agricultural Land Valuation Manual
- 13) Map of Madison County Agricultural Market Areas for 2011
- 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) 2011 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) Undervalued and Omitted Property Listing
- 22) U.S.D.A. "Land Values & Cash Rents 2010 Summary" dated August, 2010
- 23) U.N.L. Department of Agricultural Economics "Nebraska Farm Real Estate Market Highlights 2009-2010" dated June 2010

Hearings were conducted on property valuation protests as follows:

Protest #2011-1: Jeanette Doten, 1410 West Benjamin Avenue, Norfolk
Glen Park Addition S 198 Ft W 117.8 Ft, Blk 14

Due to an error regarding the correct hearing date in the letter to the protestor, the hearing was rescheduled to July 12, 2011.

Protest #2011-2: Dan Moler, PO Box 209, Battle Creek
Western Town Lot Co's Addition Lot 12 Block 29

Hearing opened at 1:16 P.M. Dan Moler appeared at the hearing and testified that he tried to maintain the house the best he could over the years; however, the roof needs repairing, the house does not have central heating and air conditioning, and old paneling in the house is painted. He stated that he doesn't want to move from the property; but, in his opinion, the valuation is high for the condition of the property. County Assessor Jeff Hackerott reported that he reviewed the property with the owner and verified that the roof is in poor shape and that it had leaked in the past, but is not currently leaking. He reported that when the roof leaked it caused damage to the bedroom and the living room. He reviewed the assessment record and stated that the house is small and has a steep, narrow stairway to the upstairs. In addition, he reported that the only access to the basement is from the outside and that the parcel has a small single car garage. Hearing closed at 1:22 P.M. Motion was made by Klein and seconded by McCallum to set the 2011 property valuation at \$40,365. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-3 Beverly Rath, 84082 Highway 121, Battle Creek
Tiedgen's Addition Lot 1 2.95 AC (31-24-2)

Due to an error regarding the correct hearing date in the letter to the protestor, the hearing was rescheduled to July 12, 2011.

Protest #2011-4: E. John and Jean Werner, 505 South Preece Street, Battle Creek
E1/2 NE1/4 Less Pt to State 27-24-2 75AC

Hearing opened at 1:52 P.M. No one appeared at the hearing to offer verbal testimony. County Assessor Jeff Hackerott reported that the land classification for the property was inadvertently changed from grassland to cropland. He stated that a small portion of the property in the southwest corner is cropland and should continue to be valued accordingly. Hearing closed at 1:54 P.M. Motion was made by Klein and seconded by McCallum to set the 2011 property valuation at \$76,370. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-5: Keith Rasmussen, 300 Madison Avenue, Norfolk
Mathewsons Addition Pt Lots 14, 15, and 16 Block 3 (00300/Madison Ave)

Hearing opened at 1:42 P.M. Keith and Carol Rasmussen appeared at the hearing. Keith Rasmussen reported that the building was purchased on December 31, 2009 at a cost of \$45,000 and it is currently being used as an insurance office. He reported that the Nebraska Public Power District building was listed for sale at a price of \$69,000 and it did not sell and the Culligan Water business building sold in the mid \$60,000 price range. He testified that the property located at 129 Norfolk Avenue sold at auction for \$30,000. In addition, he reported that property located at 426 Norfolk Avenue was listed for sale at a price of \$49,500 and he submitted a copy of the listing. County Assessor Jeff Hackerott reported that he reviewed the property assessment record with the owner to verify the accuracy of the county records. Hearing closed at 1:48 P.M. Motion was made by Klein and seconded by McCallum to set the 2011 property valuation at \$45,000. Roll call vote: Ayes, McCallum and Klein. Nays, none. Motion carried.

Protest #2011-6 Doug Henery, 923 South 14th Place, Norfolk
ILL – Owens 2nd Addition Blks 1 thru 7 MH Lot 36

Due to an error regarding the correct hearing date in the letter to the protestor, the hearing was rescheduled to July 12, 2011.

Protest #2011-7 James Phillips, 1911 Carmel Drive, Norfolk
Eastern Heights Lot 27, Blk 1 (24-24-1)

Due to an error regarding the correct hearing date in the letter to the protestor, the hearing was rescheduled to July 12, 2011.

Protest #2011-8 Tom Otto, Agent, Eco-Lux Motel Norfolk, LLC, 1005 Arno Road, Kansas City, Missouri
Desai's 2nd Addition Lot 2-R 1901 Krenzien Drive

Due to an error regarding the correct hearing date in the letter to the protestor, the hearing was rescheduled to July 12, 2011.

Protest #2011-9 Scott Wiebelhaus, 1301 Park Avenue, Norfolk
CW Braasch's Addition Lot 11

Due to an error regarding the correct hearing date in the letter to the protestor, the hearing was rescheduled to July 12, 2011.

The Board of Equalization recessed at 2:30 P.M. to Wednesday, July 6, 2011 at 1:00 P.M.

County Clerk

Chairman