

Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

June 23, 2020

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 18, 2020 edition of The Norfolk Daily News and posted on the Madison County website. A copy of said notice was provided to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed.

Following a moment of Silence and the Pledge of Allegiance to the flag of the United States of America, Chairman Troy Uhlir called the meeting to order and notified the public of the copy of the Open Meetings Act posted in the meeting room.

Present: Commissioners Christian Ohl, Ron Schmidt, and Troy Uhlir and County Clerk Anne Pruss. County Highway Superintendent Richard Johnson, Norfolk Daily News reporter Jerry Guenther and WJAG reporter Cody Ronnfeldt were present until 10:35 A.M.

Commissioner Schmidt read the following consent agenda items into the record:

- 1) Approval of minutes of June 9, 2020 meeting
- 2) Acknowledge receipt of the Continuation Certificate for the Official Bond of Coleen K. Bressler as Interim Treasurer for Northeast Community College
- 3) Authorization for County Board Chairman to execute an interlocal agreement with the City of Madison for paving improvements on North Main Street, Madison
- 4) Approval of proposal from Morrow, Davies, & Toelle, P.C. for audit services for fiscal years ending June 30, 2020 through June 30, 2022
- 5) Set public hearing date for July 21, 2020 to receive input regarding the sale of County owned property located south of East Bluff Avenue between South Willow Street and South Ferguson Drive (Parcel ID number 590085198)
- 6) Authorization to advertise for bids for Project No. C-84(535), Phase 2, Grandview Bridge, Norfolk
- 7)

RESOLUTION #2020-26

WHEREAS, the Board of Commissioners of Madison County desires to investigate the feasibility of vacating or abandoning a road in Madison County; and

WHEREAS, Nebraska State Statutes require that, prior to setting a date for a public hearing concerning the vacation or abandonment of a county road, the Board shall receive a report from the County Highway Superintendent documenting the use being made of the road;

NOW, THEREFORE, BE IT RESOLVED, that the County Highway Superintendent is hereby directed to make a study of the use being made of the following described road:

The West 1/2 mile of the road between Sections 13 and 24, Township 22 North, Range 2 West of the 6th P.M., Madison County, Nebraska, said road being 831st Road between 551st Avenue and 552nd Avenue

BE IT FURTHER RESOLVED that the County Highway Superintendent shall file a written report of the study, including a recommendation on vacation or abandonment, with the Board of Commissioners within 30 days.

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

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

County Clerk Anne Pruss indicated that the county received information from Nationwide to consideration options from Nationwide Company deferred compensation for Guaranteed Minimum Interest Rate for County Employees. She stated that the county needed to consider the options outlined in the documents provided. She continued to advise that if the county did not select one of the options provided, new contributions will no longer be accepted to the current Fixed Contract. She advised by selecting Option 1 or 2 on the Option Form, there will be no changes to the participant's allocation within ProAccount and your participants will have no disruption to their managed account services. If the county did not act on either option, the county is electing to place future participant allocations into the county's existing Default Investment Alternative Fund (DIA), or in the most conservative investment option in the plan's core fund line up if a DIA does not exist. The county's plan will no longer have an active Fixed Annuity Contract and ProAccount will no longer have access to the existing balances of the Fixed Assets that are currently under ProAccount management. The Fixed Assets will be held in the participants' account outside of ProAccount at the 3.5% GMIR and will not be open to new contributions. She provided information of both options. Options 1 will be amended to lower the Guaranteed Minimum Interest Rate annually between 3.5% in 2020 to 0.5% in 2024 and limiting the reduction of the Crediting Rate to no more than 0.12% per quarter for the next 12 quarters. The reduction is based on market conditions and investment performance and may be less than 0.12%, which will be the minimum per quarter. Option 2 is on the same schedule as Option 1 along with the annual per participant exchange and transfer limit is increased from 20% to 40%. Then, Nationwide commits to limiting the reduction of the Crediting Rate to no more than 0.12% for the next 12 quarters. However, due to the increased exchanged and transfer limits, the Crediting Rate will be 0.10% less per quarter.

After discussion, a motion was made by Ohl and seconded by Schmidt to approved Option 2 "Increase Participant Level Exchange and Transfer Limit" option for Nationwide deferred compensation plan. Roll call vote: Ayes, Ohl, Schmidt, and Ohl. Nays, none. Motion carried.

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County Attorney Joseph Smith advised the board that the County Assessor's office has a contract with Tax Evaluation, Inc. and this company provides appraisal services for the county. He stated that a contract was signed in 2018. As I understand that there were reports that were due in March 2020 and a portions of the reports were taken care of. The County Assessor advised that the contract would provide eight days in 2019 and eight days in 2020 to represent the property value for properties for protests. Mr. Smith stated that the County Assessor would like to receive 16 days in 2020 because he didn't receive his eight days in 2019. Mr. Smith stated that he has had contact with the lawyer from Tax Evaluations and also Mr. Hackerott. Mr. Smith continued stating that he would advise you and my intent going forward with this. He did say that he has been in contact with the lawyer and advised him that this item would be on today's agenda. County Attorney Joe Smith recommended that the Board of Commissioner go into Executive Session to discuss this.

At 9:47 A.M. a motion was made by Ohl and second by Uhlir to have the Board of Commissioner go into Executive Session. Roll call vote: Ayes, Ohl, Schmidt, and Ohl. Nays, none. Motion carried.

At 9:50 A.M. a motion was made by Ohl and second Schmidt to have the Board of Commissioner return to the Regular Commissioner session. Roll call vote: Ayes, Ohl, Schmidt, and Ohl. Nays, none. Motion carried.

After discussion, a motion was made by Ohl and seconded by Uhlir to direct the Madison County Attorney to work with Tax Evaluation, Inc. to negotiate or work through the process in providing 16 days of service to the County Assessor. Roll call vote: Ayes, Ohl, Schmidt, and Ohl. Nays, none. Motion carried.

County Clerk Anne Pruss submitted recommendation for underwriting services for issuance of Highway Allocation Pledge Bonds and recommendations from the Budget Committee.

COMMITTEE REPORT BOND UNDERWRITING SERVICES JUNE 23, 2020

A committee comprised of County Board Chairman Troy Uhlir, County Highway Superintendent Richard Johnson, County Clerk Anne Pruss, and Deputy County Clerk Nancy Scheer met to review proposals submitted for bond underwriting services for issuance of Highway Allocation Pledge Bonds in the amount of \$5 million for a ten year term. Proposals were submitted by the following firms:

	BankFirst	D.A. Davidson	Ameritas
Amount of Bond Proceeds:	\$5,000,000.00	\$5,000,000.00	\$5,000,000.00
Underwriter's Discount:	Not Listed	\$37,800.00	\$19,250.00
Other Use of Funds (Rounding Amount):	Not Listed	\$2,200.00	\$0.00
Bond Counsel Fees:	Not Listed	Between \$5,000.00 and \$10,000.00	\$7,500.00
Total Issuance Costs:	Not Listed	\$5,040,000.00 *	\$5,000,000.00
Deposit to Project Fund:	\$5,000,000.00	\$5,000,000.00	\$4,973,250.00
Total Interest:	Not Listed	\$336,830.75	\$318,315.36
True Interest Cost:	Not Listed	1.367743%	1.2387726%
Total Debt Service Amount:	Not Listed	\$5,376,830.75	\$5,318,315.36
Interest Rates	1.96% to 2.99%	0.80% to 1.50%	0.70% to 1.45%

* Total issuance costs do not include bond counsel fees estimated between \$5,000.00 and \$10,000.00.

Proposals received from Ameritas and D.A. Davidson include preliminary official statements, true interest rate of bonds issued, debt service schedules, and underwriter's fees, including all expenses to Madison County to issue bonds.

The proposal from Ameritas removes the bond issuance cost from future debt service. The proposal from D.A. Davidson adds bond issuance costs to the \$5,000,000 principal amount.

The proposal from BankFirst reflects annual principal amounts and varying annual interest rates. The proposal does not reflect issuance costs, bond counsel fees, underwriting discount, or total interest paid during the term of the bond.

The Committee recommends that the County Board of Commissioners accept the proposal submitted by Ameritas.

After discussion, a motion was made by Schmidt and seconded by Ohl to approve the selection to Ameritas to provide underwriting services for issuance of Highway Allocation Pledge Bonds. Roll call vote: Ayes, Ohl, Schmidt, and Ohl. Nays, none. Motion carried.

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County Clerk Anne Pruss stated that there was one office functions in the General Fund that went over their allocated budgets. The office function that went over its allocated budget was Data Processing, which was \$1,146.00, which was due to over-hours worked for Mr. Dick Day. Mrs. Pruss stated there was money in Miscellaneous General that can be transferred to cover this overage, and a resolution would need to be approved for such. After discussion, the following resolution was introduced.

RESOLUTION #2020-27

WHEREAS, due to unforeseen circumstances, proposed expenditures exceed budget authority allocated for the Data Processing office function in the General Fund, and

WHEREAS, budget authority in the Miscellaneous General, also an office function of the General Fund budget, is adequate to allow for a transfer to meet current fiscal year expenditures for the Data Processing office function,

NOW, THEREFORE BE IT FURTHER RESOLVED that an additional one thousand one hundred and forty-six dollars (\$1, 146.00) of budget authority is hereby allocated to the Data Processing office function from the Miscellaneous General office function.

The Board of Commissioners requests that each department make every effort to submit a budget which keeps increases to the minimum necessary to operate efficiently.

The Board of Commissioners is requesting a 0% increase for all budget codes beginning with 2, 3, 4, and 5, which is the operating expenses portion of the budget. In addition, the Board is requesting that the salary portion of the budget be limited to a 2% maximum increase. The Board believes that Madison County officials have shown that they can responsibly develop and adhere to a budget which fulfills the needs of their offices while making efficient use of taxpayer dollars.

At the July 7, 2020 meeting, the Board of Commissioners will begin budget discussions for the 2020-2021 fiscal year. Budget forms will be emailed to each elected and appointed official the week of June 30, 2020. During the budget process, officials may be requested to meet with the Board to discuss individual office budgets.

After discussion, motion was made by Ohl and seconded by Schmidt to adopt Resolution #2020-27 to transfer of \$1,146 of budget authority in General Fund from Miscellaneous General function to Data Processing Office function. Roll call vote: Ayes, Ohl, Schmidt, and Ohl. Nays, none. Motion carried.

The following written reports and correspondence were reviewed:

- 8) Fund balance report
- 9) County Clerk May, 2020 fee report
- 10) Clerk of the District Court May, 2020 fee report
- 11) Register of Deeds May, 2020 fee report
- 12) Sale of surplus property report
- 13) CASA of Northeast Nebraska 1st quarter 2020 report

The following claims were audited:

	GENERAL FUND	
Total Net Payroll		161,710.14
ABC Mobile Storage LLC	Storage Unit, County Sheriff	3,975.00
Steve Abler	Meeting Allowance, Mileage, Zoning Department	34.24
Roger Acklie	Mileage, Zoning Department	163.30
Adobe Systems Incorporated	Software, Probation Office	815.52
Mark Albin	Legal Services, County Court	2,380.89
Albracht Disposal Service	Waste Removal Services, Public Defender	41.00
Albracht Disposal Service	Waste Removal Services, Courthouse	94.00
American Family Life Assurance Company	Insurance Premiums	1,153.90
Apex Therapy Services LLC	Professional Services, Community Based Program	406.25
Appeara	Rug Service, Supplies, Public Defender	30.49
Arkfeld Lock & Security	Repairs, Zoning Department	20.00
Arkfeld Lock & Security	Repairs, Noxious Weed Department	20.00
Auto Zone	Repairs, Noxious Weed Department	792.71
Barnhill Enterprises LLC	Sound System Upgrade, County Court	9,541.95
Ken Bierman	Mileage, Veterans Service Office	13.80
Big Country Auto	Vehicle, County Assessor	19,300.00
Big Red Printing	Supplies, County Treasurer	2,103.39
Big Red Printing	Supplies, County Court	699.16
Binswanger Glass	Repairs, Extension Office	72.60
Blue Cross Blue Shield of Nebraska	Insurance Premiums	5,070.41
Bomgaars	Supplies, Courthouse	802.35
Bomgaars	Supplies, County Jail	15.96
Brandl Electric	Equipment, Repairs, County Jail	3,113.91
Brodock LLC	Car Washes, County Sheriff	1,000.00
Carney Law PC	Legal Services, County Court	2,785.25

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Century Link	Telephone Service, Probation Office	671.27
Champs, Inc.	Maintenance Contract, Repairs, County Jail	2,792.48
City of Madison	Utilities, County Jail	2,960.75
City of Norfolk	Utilities, Probation Office	88.35
Michelle Claussen	Witness Fees, Mileage, County Court	36.68
Clerk of Supreme Court	Filing Fees, District Court	176.00
CMBA Architects	Professional Services, Courthouse	3,133.00
Colonial Life and Accident Insurance Company	Insurance Premiums	222.80
Complete Pest Elimination, Inc.	Pest Control Services, County Jail	125.00
Complete Pest Elimination, Inc.	Pest Control Services, Probation Office	132.75
Consolidated Management Company	Meals, County Jail	194.72
Constellation Newenergy	Gas Service, Courthouse	525.46
Constellation Newenergy	Gas Services, County Jail	1,000.94
Cubby's, Inc.	Fuel, Noxious Weed Department	372.56
Cuming County Clerk	Contract Services, Community Based Grant	992.33
DAS State Accounting	Data Processing Costs, County Clerk	41.60
DAS State Accounting	Data Processing Costs, County Treasurer	96.16
Larry Dittberner	Mileage, Veterans Service Office	25.30
Dugan Printing and Promotions	Supplies, County Treasurer	1,564.46
Eakes Office Solutions	Supplies, County Treasurer	1,470.37
Eakes Office Solutions	Equipment, County Assessor	2,822.10
Eakes Office Solutions	Equipment, Supplies, Clerk of District Court	794.60
Eakes Office Solutions	Equipment, Supplies, County Court	5,211.31
Eakes Office Solutions	Janitorial Supplies, Courthouse	307.84
Eakes Office Solutions	Furniture, Extension Office	1,361.00
Eakes Office Solutions	Equipment Maintenance, County Sheriff	367.01
Eakes Office Solutions	Supplies, County Jail	306.87
Eakes Office Solutions	Supplies, Furniture, Probation Office	1,421.64
Eakes Office Solutions	Supplies, Noxious Weed Department	213.31
Eastern Auto Service Inc.	Repairs, County Sheriff	161.42
James Egley	Mileage, Mental Health	17.25
Elite Court Reporting Service, Inc.	Transcript, Law Enforcement	188.70
Elite Office Products	Equipment Maintenance, Extension Office	30.00
Farmer's Pride	Chemicals, Courthouse	1,557.70
Field's Hardware	Supplies, Election Commissioner	27.96
Field's Hardware	Supplies, Courthouse	49.91
Field's Hardware	Supplies, County Jail	311.41
First Concord Benefits Group LLC	Flex Plan	2,008.18
Ray Flood	Mileage, Veterans Service Office	43.70
Floor Maintenance & Paper Supply	Supplies, Zoning Department	50.20
Floor Maintenance & Paper Supply	Supplies, Extension Office	86.19
Floor Maintenance & Paper Supply	Supplies, County Jail	455.92
Floor Maintenance & Paper Supply	Supplies, Noxious Weed Department	50.19
Francotyp-Postalia, Inc.	Equipment Rent, County Sheriff	588.00
Jan Fullner	Mileage, County Treasurer	46.89
gWorks	Software, Website Hosting Fees, Reappraisal	4,960.00
Galls LLC	Uniforms, County Jail	26.94
Global Equipment Company	Supplies, County Jail	114.90
Gordy's Towing & Repair	Repairs, County Sheriff	107.65
Richard Grant	Meeting Allowance, Mileage, Zoning Department	117.90
Bill Hatterman	Mileage, Veterans Service Office	35.65
Matthew Headley	Postage, Public Defender	207.00
Naomi Hemphill	Cleaning Service, Public Defender	80.00
Megan Hoins	Mileage, Public Defender	377.20
Holt County Sheriff	Civil Process Fees, County Court	39.78
Jeffrey Hrouda	Legal Services, County Court	1,935.31
Jack's Uniforms & Equipment	Uniforms, County Sheriff	244.79
Jack's Uniforms & Equipment	Uniforms, County Jail	185.34
Jerry's Sinclair	Repairs, County Sheriff	820.46
John's Disposal	Garbage Removal Services, Probation Office	140.00
Justice Data Solutions, Inc.	Software Upgrades, County Sheriff	4,500.00
Justice Data Solutions, Inc.	Software Upgrades, County Jail	3,800.00
Justice Works	Subscription, Public Defender	175.00
Kiesler Police Supply	Supplies, County Sheriff	2,004.45
Lakeview Title Company	Record Search, Noxious Weed Department	100.00
Madison County Clerk	Tax Deposit, Retirement	85,144.29
Madison County Historical Society	Lease, Utilities, Advertising, Supplies	8,316.86
Madison County Sheriff Inmate Fund	Supplies, Subscription, Uniforms, County Jail	13,270.34
Madison County Sheriff	Civil Process Fees, County Court	113.35
Madison County Sheriff	Civil Process Fees, District Court	491.98
Madison County Sheriff	Civil Process Fees, Mental Health	107.44

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Madison County Sheriff	Fuel, County Sheriff	31.15
Madison National Life Insurance Company Inc.	Insurance Premiums	403.41
Christal McDonald dba K & M Reporting	Transcript, Public Defender	48.50
Menards	Supplies, Zoning Department	31.23
Menards	Supplies, Courthouse	15.77
Menards	Supplies, Extension Office	241.81
Menards	Supplies, County Sheriff	21.98
Menards	Supplies, Probation Office	9.92
Menards	Supplies, Noxious Weed Department	31.23
Microfilm Imaging Systems, Inc.	Equipment Rent, Clerk of District Court	12.00
Microfilm Imaging Systems, Inc.	Annual Equipment Maintenance, Rent, County Court	589.00
MIPS	Data Processing Costs, County Treasurer	1,382.64
Motorola Solutions	Radio Equipment, 911 Communication Center	4,886.45
Moyer, Moyer & Lafleur	Legal Services, District Court	230.90
Nationwide Retirement Solutions	Deferred Comp	2,460.00
Nebraska Health and Human Services	State Institutions Costs	1,107.00
Nebraska Public Power District	Utilities, Zoning Department	58.29
Nebraska Public Power District	Utilities , Probation Office	303.38
Nebraska Public Power District	Utilities, Noxious Weed Department	128.18
Norfolk Area Shopper	Advertising Costs, Noxious Weed Department	186.00
Norfolk Daily News	Advertising, County Sheriff	521.30
Norfolk Daily News	Publication Costs, County Clerk	141.04
Norfolk GM Auto Center	Repairs, County Sheriff	103.68
Norfolk GM Auto Center	Repairs, Noxious Weed Department	42.24
Norm Nykodym	Lawn Care Services, Public Defender	160.00
Valoria Olson	Court Reporting Services, Mental Health	50.00
Valorie Olson	Transcript, District Court	61.75
One Office Solution	Supplies, County Clerk	424.57
One Office Solution	Supplies, County Treasurer	4,252.93
One Office Solution	Supplies, Register of Deeds	1,311.53
One Office Solution	Supplies, Clerk of District Court	1,209.45
One Office Solution	Copier Contract, County Court	54.76
One Office Solution	Supplies, Public Defender	22.98
One Office Solution	Supplies, Courthouse	1,121.40
One Office Solution	Copier Contract, Equipment, Supplies, Reappraisal	1,581.00
One Office Solution	Supplies, County Sheriff	47.29
One Office Solution	Supplies, County Jail	554.89
Merlin Oswald	Meeting Allowance, Mileage, Zoning Department	128.28
PCS Mobile	Equipment, County Sheriff	4,526.19
Pettitt Plumbing Heating and A/C, Inc.	Repair Work, New Equipment, County Jail	26,549.99
Pettitt Plumbing Heating and A/C, Inc.	Repair Work, Capital Acquisition	2,418.04
Pitney Bowes Inc.	Equipment Rent, Zoning Department	67.96
Pitney Bowes Inc.	Supplies, Courthouse	339.12
Sarah Polacek	Mileage, Supplies, Extension Office	443.67
Pollard Pumping	Repairs, County Jail	309.75
Postmaster	Post Office Box Rent, County Offices	916.00
Jerry Potts	Repair Work, Extension Office	1,034.00
Jim Prauner	Meeting Allowance, Mileage, Zoning Department	126.00
Precision IT	Computer Equipment, County Clerk	1,089.00
Precision IT	Computer Equipment, District Judge	604.00
Precision IT	Computer Equipment, Public Defender	969.00
Precision IT	Computer Equipment, County Sheriff	10,920.00
Precision IT	Computer Equipment, Supplies, County Jail	1,060.00
Precision IT	Software, Supplies, Probation Office	240.00
Precision IT	Contract Services, County Offices	3,180.00
Preister Excavating, Inc.	Repairs, Zoning Department	544.55
Preister Excavating, Inc.	Repairs, Noxious Weed Department	1,670.53
Presto-X	Pest Control Services, Public Defender	56.00
Donna Primrose	Mileage, County Treasurer	525.53
PT Holdings LLC	Rent, Juvenile Accountability	2,150.00
Redwood Toxicology Lab, Inc.	Medical Testing Services, Probation Office	271.75
Reigle Implement Co., Inc.	Lawn Equipment, Courthouse	7,679.99
Reserve Account	Postage, Zoning Department	150.00
Reserve Account	Postage, Courthouse	34,765.00
RVW, Inc.	Professional Services, Courthouse	14,443.21
Safariland LLC	Supplies, County Sheriff	1,990.25
Security Shredding	Shredding Services, Public Defender	35.00
Security Shredding	Shredding Services, County Attorney	35.00
Security Shredding	Shredding Services, District Court	35.00
Lee Sherry	Postage, Supplies, Extension Office	405.37
SMC Direct, LLC	Medical Testing Services, Probation Office	1,687.45

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Melanie Smith	Mileage, Mental Health	17.25
Sparklight	Internet Service, Public Defender	64.97
Sparklight	Internet Service, Probation Office	308.99
Stealth Broadband	Internet Service, Courthouse	1,225.68
Summit Food Services LLC	Inmate Meals, County Jail	10,486.53
Donald Svitak	Postage, Noxious Weed Department	20.50
T & I Enterprises	Garnish of Wages	119.64
Tax Valuation, Inc.	Contract Services, Reappraisal	16,950.00
The Change Companies	Computer Equipment, Community Based Grant	478.38
The Pill Box	Medication, County Jail	16.10
Thompson Reuters-West	Subscription, Public Defender	366.10
Tilly's	Fuel, County Sheriff	81.74
TWD Lock, Safe & Key	Repairs, Probation Office	163.00
United States Postal Service	Postage, Probation Office	1,040.00
University of Nebraska	Computer Equipment, Extension Office	958.00
US Bank Corporate Payment System	Fuel, Uniforms, Supplies, County Sheriff	909.82
US Bank Corporate Payment System	Supplies, County Jail	42.99
US Bank Corporate Payment System	Computer Equipment, Supplies, Community Based Grant	1,833.95
Vanguard Appraisals Inc.	Contract Services, Reappraisal	13,350.00
Verizon Wireless	Telephone Service, Courthouse	55.63
Verizon Wireless	Telephone Service, Extension Office	462.94
Verizon Wireless	Telephone Service, County Sheriff	1,438.27
Verizon Wireless	Telephone Service, Law Enforcement	59.21
Verizon Wireless	Telephone Service, Noxious Weed Department	60.00
Vision Service Plan	Insurance Premiums	445.17
Wex Bank	Fuel, Reappraisal	57.53
Wex Bank	Fuel, County Sheriff	2,019.67
Whitey's Sprinklers	Repairs, Courthouse	395.00
Elizabeth Wilke	Contract Services, Community Based Grant	60.00
Winsupply of Norfolk	Supplies, Courthouse	203.80
	Total General Claims with Payroll	577,571.27
	Total Vendor Claims	

ROAD/BRIDGE FUND

Total Net Payroll		36,234.50
Akrs Equipment	Shop Supplies	180.16
Albracht Disposal Service, Inc.	Garbage Removal Services	80.00
American Family Life Assurance Company	Insurance Premiums	573.95
Bauer Built Tire	Tire Repairs	250.00
Blue Cross Blue Shield of Nebraska	Insurance Premiums	1,196.30
Bomgaars	Shop Supplies	747.78
Colonial Life and Accident Insurance Company	Insurance Premiums	70.28
Constellation Newenergy	Gas Service	596.16
Cornhusker International Trucks Inc.	Parts	22.23
Cubby's Inc.	Fuel	282.11
Dale R. Johnson Ent. Inc.	Gravel	11,937.08
Fastenal Company	Shop Supplies	17.04
Field's Hardware	Shop Supplies	62.63
First Concord Benefits Group	Flex Plan	635.36
gWorks	Annual Software Maintenance	600.00
Hank's Front End Service	Repairs	142.50
Heavyquip	Parts	86.75
Husker Steel	Bridge Materials	19,855.00
Kelly Supply Company	Parts	47.78
Ken's Trailer Sales & Repair	Parts	46.70
Kimball Midwest	Shop Supplies	100.74
Lawson Products	Parts	23.09
Loup Power District	Utilities	91.15
Madison County Clerk	Tax Deposit, Retirement	18,580.31
Madison National Life Insurance Company Inc.	Insurance Premiums	47.31
Matheson Tri-Gas Inc.	Shop Supplies	590.49
Menards	Shop Supplies	331.56
Nationwide Retirement Solutions	Deferred Compensation	1,005.00
Nebraska Child Support Payment Center	Garnish of Wages	287.55
Nebraska Public Power District	Utilities	322.08
NMC Exchange LLC	Parts	1,083.07
O'Reilly Auto Parts	Parts	5.73
Pavers Inc.	Contract Services	593,875.72
RDO Truck Centers	Repairs	750.75
Rise Broadband	Internet Service	131.70
Rockmount Research & Alloys Inc.	Parts	290.31

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Security First Bank	Equipment Payments	71,510.89
Sioux City Tarp	Parts	252.58
Stealth Broadband	Internet Service	64.95
T-Bone North	Fuel	669.40
Truck Center Companies	Parts, Repair Service	564.74
Verizon Wireless	Telephone Service	163.97
Village of Meadow Grove	Utilities	69.00
Vision Service Plan	Insurance Premiums	113.37
Weldon Parts Inc.	Parts	700.75
WJAG	Tower Rent	1,500.00
Zee Medical	Shop Supplies	17.95
Zoubek Oil Company, Inc.	Fuel	4,540.60
	Total Road/Bridge Claims with Payroll	771,349.07
	Total Road/Bridge Vendor Claims	

FEDERAL AID SECONDARY FUND

A & R Construction Inc.	Contract Services	135,020.25
Madison County Treasurer	Interfund Transfer	1,475,314.00
Pavers Inc.	Contract Services	159,231.44
	Total Federal Aid Secondary Fund	1,769,565.69

VISITORS PROMOTION FUND

Norfolk Area Visitors Bureau	Administration Fees	6,686.94
	Total Visitors Promotion Fund	6,686.94

VISITORS IMPROVEMENT FUND

Norfolk Area Visitors Bureau	Administration Fees, Skate Park Project	19,223.72
	Total Visitors Improvement Fund	19,223.72

INHERITANCE TAX FUND

Madison County Treasurer	Interfund Transfer	1,000,000.00
	Total Inheritance Tax Fund	1,000,000.00

911 EMERGENCY FUND

Barco Municipal Products Inc.	Signs	420.00
DAS State Accounting	State Radio Access Fees	922.00
Eakes Office Solutions	Equipment	404.79
Nebraska Regional Interoperability Network	Annual Network Fees	2,400.00
	Total 911 Emergency Fund	4,146.79

LAW ENFORCEMENT OPERATING FUND

ICS Jail Supplies Inc.	Supplies	126.72
Madison County Sheriff Inmate Fund	Cable TV Service	146.15
	Total Law Enforcement Operating Fund	272.87

DRUG COURT FUND

Redwood Toxicology Lab	Medical Testing Services	567.95
SMC Direct LLC	Medical Testing Services	1,687.45
	Total Drug Court Fund	2,255.40

Total Claims with Payroll 4,151,071.75

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

The Board adjourned at 11:25 A.M. to Tuesday, July 7, 2020 at 9:30 A.M.

ATTEST:

County Clerk Anne M. Pruss

Troy Uhlir, Chairman

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BOARD OF EQUALIZATION

Madison, Nebraska

June 23, 2020

The Board of Equalization of Madison County, Nebraska met at 1:00 P.M.

Advance notice of meeting was published in the Thursday, June 18, 2020 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 Christian Ohl, Ron Schmidt, and Troy Uhlir, County Assessor Jeff Hackerott, and County Clerk Anne Pruss.

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

Motion was made by Uhlir and seconded by Schmidt to approve the minutes of the June 2, 2020 meeting. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. 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 2020:

- 1) Rules and Regulations of the Tax Equalization and Review Commission (TERC)
- 2) Written statement of the basic procedures used to send valuation notices
- 3) Copy of Notice of Valuation Change
- 4) Omitted and Undervalued Property Listing
- 5) Generalized overview of the procedures 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, 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) 2020 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 Disasters" Notification from P.A.D. dated June 10, 2011
- 21) U.N.L. Department of Agricultural Economics "Financial Outlook for 2015 Production Agriculture in Nebraska" dated April 8, 2015
- 22) U.N.L. Department of Agricultural Economics "2016 Trends in Nebraska Farmland Markets: Farming and Ranching on the Margin" dated March 9, 2016
- 23) U.N.L. Department of Agricultural Economics "2015 Trends in Nebraska Farmland Values and Rental Rates Reflect changes in Agricultural Commodity Prices" dated March 4, 2015
- 24) U.N.L. Department of Agricultural Economics "2014 Nebraska Farmland Values and Rental Rates: dated July 2, 2014
- 25) U.N.L. Department of Agricultural Economics, "Nebraska Farm Real Estate Market Highlights 2011-2012" dated June 2012
- 26) U.N.L. Department of Agricultural Economics, Cornhusker Economics "Land Booms, Bubbles and Busts: Some Beginning Year 2013 Reflections" dated January 16, 2013
- 27) 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 #2020-1: Daniel Aase, 110 North 5th Street, P.O. Box 154, Newman Grove
Railroad Addition Pt S1/2 Lot 3 & Pt N1/2 Lot 4, Blk 3 (Carroll Anderson Lot Split-Tract 3) - 2011

Chairman Ohl opened a hearing at 1:05 P.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the protest form. County Assessor Jeff Hackerott stated the property was physically reviewed this morning and for approximately a year the property is unoccupied. He advised that Daniel file on behalf of his brother, Maurice, who has passed away rough a year ago. Mr. Hackerott explained that Dan is concerned that his brother had not left a will and is unsure what is going on along with contacting an attorney to assist. He stated that it had been some time since anyone lived in the home and appears that Maurice left the home at its current state. Chairman Ohl closed the hearing at 1:08 P.M. Mr. Hackerott recommended that the value be set at \$17,040. Motion was made by Schmidt and seconded by Uhlir to set the 2020 valuation at \$17,040. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-2: Jeffrey and Sheila Craven, 1713 East Sycamore Avenue, Norfolk
Walters East Knolls Tenth Addition Lot 15, Blk 11

Chairman Ohl opened a hearing at 1:11 P.M. Sheila Craven appeared at the hearing and provided and read testimony on the property. She state that they had purchased the home 2012 and for the first few years felt that the home was properly valued. Mrs. Craven also provided similar properties in the area but were assessed at a much lower value. County Assessor Jeff Hackerott stated that he needed to review the

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information presented. Chairman Ohl closed the hearing at 1:23 P.M. Motion was made by Schmidt and seconded by Uhlir to set table the property valuation protest. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-3: Don Zoubek, 400 North 7th Street, Norfolk
Verges Third Addition Lots 4 To 12, Blk 11 & Pt Vac Alley

Chairman Ohl opened a hearing at 1:24 P.M. Don Zoubek appeared at the hearing and provided testimony on the property. He stated that the tanks that are on the property are gas and not propane and this is why the value of the property needed to be changed. He advised that the value of the building shouldn't be increasing only the land. Mr. Zoubek stated that a portion or 75 square feet of the land in very low and when there are heavy rains this property becomes flooded. County Assessor Jeff Hackerott recommended that review this property and suggested tabling the hearing. Chairman Ohl closed the hearing at 1:33 P.M. Motion was made by Schmidt and seconded by Uhlir to table the property valuation protest. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-4: Jason Konicek, 105 South 13th Place Circle, Norfolk
George Reeves Jr Addition Lot 6

Chairman Ohl opened a hearing at 1:37 P.M. No one appeared at the hearing to offer verbal testimony. The protest form information and attachments were provided stated Mr. Ohl. Mr. Konicek stated in his written statement that no changes have been made to justify the valuation change. He stated CVS was built and the company purchased surrounding properties and removed the homes. Surrounding homes have not been taken care of with trash and yard waste has not been removed. Chairman Ohl closed the hearing at 1:43 P.M. Count Assessor Jeff Hackerott recommended to take consideration to the appraisal submitted by the protestor. Motion was made by Schmidt and seconded by Uhlir to reduce the 2020 valuation of the parcel at \$139,772. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-5: Medoc Associates, c/o N.P. Patel, 109 North 29th Street, Norfolk
Normeds Addition Lot 1, Blk 1

Chairman Ohl opened a hearing at 1:49 P.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl read the statement that was included on the protest form. Chairman Ohl closed the hearing at 1:51 P.M. Count Assessor Jeff Hackerott recommended to except the revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Uhlir to set the total valuation of the entire parcel at \$1,318,502. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-6: Joseph Metcalf, 84245 561st Avenue, Norfolk
Carlsons Subdivision Lot 6

Chairman Ohl opened a hearing at 1:55 P.M. No one appeared at the hearing to offer verbal testimony. The protest form information and attachments were provided stated that the described property has been gutted with no electricity, water, or HVAC access. The property was purchased in 2018 for \$27,000. Chairman Ohl closed the hearing at 1:57 P.M. Count Assessor Jeff Hackerott recommended to except the revised valuation based upon a physical inspection of the property on June 23, 2020. Motion was made by Schmidt and seconded by Uhlir to set the total valuation of the entire parcel at \$31,180. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-7: Garnita Magdanz, 2004 Sheridan Drive, Norfolk
Durlands First Addition Lot 5 & N1/2 Lot 6, Blk 8

Chairman Ohl opened a hearing at 2:00 P.M. No one appeared at the hearing to offer verbal testimony. County Assessor Jeff Hackerott spoke with Ms. Magdanz and stated that the property was a duplex. Chairman Ohl closed the hearing at 2:01 P.M. Count Assessor Jeff Hackerott recommended to except the revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Uhlir to have no change of the entire parcel. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-8: Brian Cram, 1716 East Sycamore Avenue, Norfolk
Walters East Knolls Tenth Addition Lot 14, Blk 11

Chairman Ohl opened a hearing at 2:06 P.M. Brian Cram appeared at the hearing and provided testimony on the property. Mr. Cram explained that the property is valued \$70,000 higher than area properties. The property was purchased in 2012 and has 2,367 square feet on the main floor. Mr. Hackerott reviewed the property on June 19, 2020 but has not reviewed the extra document that were present today. Chairman Ohl closed the hearing at 2:11 P.M. Motion was made by Schmidt and seconded by Uhlir to table the property valuation protest. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-9: GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Sunset Addition Lot 20 & W 30 Ft Lot 21, Blk 5

Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change.

Protest #2020-10: Gm Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Sunset Addition Lot 12, Blk 3

Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change.

Protest #2020-11: GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Pospisils Green Acres Lot 12

Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change.

Protest #2020-12: GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Adam Pilger Trustee Subdivision Lot 9, Blk 5

Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change.

Protest #2020-13: GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Pasewalks Fourth Addition W 139.75 Ft Lot 7, Blk 2

Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change.

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Protest #2020-14: GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Pasewalks Addition W 74 Ft Lot 17 & W 65 Ft Lot 18, Blk 1

Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change

Protest #2020-15: GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Hillside Terrace Addition Lot 11, Blk 7

Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change.

Protest #2020-16: GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Haases Suburban Lots W 55 Ft S1/4 Lot 2, Blk 11

Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change.

Protest #2020-17: GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Green Acres Subdivision Lot 2, Blk 2

Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change.

Protest #2020-18: GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Glenwood Addition Lot 18, Blk 7

Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change.

Protest #2020-19: GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Glenwood Addition Lot 8, Blk 7

Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change.

Protest #2020-20: GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
C B Durlands Second Addition E1/2 Lots 23 & 24, Blk 5

Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change.

Protest #2020-21 GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Dorsey Place Lot 13, Blk 8

Count Assessor Jeff Hackerott recommended to except the revised valuation based upon a physical inspection of the property and reduce the 2020 valuation to \$67,715.

Protest #2020-22: GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Beels Addition Lot 4, Blk 1 & Pt Vac Alley

Count Assessor Jeff Hackerott recommended to except the revised valuation based upon the property was coded commercial and not multi-family and reduce the 2020 valuation to \$69,042.

Protest #2020-23: GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Beels Addition Lot 3, Blk 1 & Pt Vac Alley

Count Assessor Jeff Hackerott recommended to except the revised valuation based upon the property was coded commercial and not multi-family and reduce the 2020 valuation to \$71,615.

Protest #2020-24: GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Bear & Mathewsons Addition Lot 2, Blk 2

Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change.

Protest #2020-25: GM Promotions Inc., Jerry Brungardt, President, 84477 North State Hwy 35, Norfolk
Bear & Mathewsons Addition Lot 1, Blk 2

Valuation appears equitable with similar properties and is reflective of the market. Motion was made by Schmidt and seconded by Uhlir to make no change.

Chairman Ohl opened a hearing at 2:15 P.M. Jerry Brungardt appeared at the hearing and provided testimony on the property. He indicated that properties #2020-9 through #2020-11, #2020-13 through #2020-19, #2020-21 through #2020-22, #2020-24, and #2020-25 there were no new improvements to all of these property's . Property #2020- 12, and #2020-20 has had \$4,000 of improvements to each building and #2020-23 was valued at a new building valuation. Chairman Ohl closed the hearing at 2:37 P.M.

Protest #2020-26: Steven and Linda Reed, 2205 East Norfolk Avenue, Norfolk
Sunrise Subdivision Lot 6 Less S 7 Ft For Co Road (24-24-1)

Chairman Ohl opened a hearing at 4:46 P.M. No one appeared at the hearing to offer verbal testimony. Chairman Ohl closed the hearing at 4:47 P.M. Count Assessor Jeff Hackerott recommended to except the revised valuation based upon a physical inspection on June 22, 2020 of the property. Motion was made by Schmidt and seconded by Uhlir to reduce the total 2020 valuation of the entire parcel at \$277,000. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-27: Sarah Bauermeister, 1204 Square Turn Boulevard, Norfolk
Tax Lots NE1/4 NW1/4 22-24-1 Pt Tax Lot 16 (Tract B-Lot Boundary Change-2016)

Chairman Ohl opened a hearing at 2:50 P.M. Sarah Bauermeister appeared at the hearing and provided testimony on the property. She explained that the property was purchased from her father-in-law in 2013. The surrounding properties are not the most desirable property and are not well taken care of. Chairman Ohl closed the hearing at 3:01 P.M. Count Assessor Jeff Hackerott recommended to except the revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Uhlir to reduce the total 2020 valuation of the entire parcel to \$190,315. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

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Protest #2020-28: Byron and Denise Wilkinson, 1900 Clark Street, Norfolk
Froehlich's Subdivision Lot 19 & Pt Lot 20, Blk 2

Chairman Ohl opened a hearing at 3:06 P.M. Byron and Denise Wilkinson appeared at the hearing and provided testimony on the property. County Assessor Jeff Hackerott provided a physical inspection on June 19, 2020 of the property. He indicated that the home is a ranch style home with marble siding, the interior fireplace is of marble, the back yard is very small, and a majority of the basement is finished. The home was a custom built in 1974 and at the time the furnishing would have been above normal for the period of time. It wasn't until the owners had someone inspect the home to make repairs to the furnace that it was detected there was no furnace and what heat that was provided was coming from the ceiling. Chairman Ohl closed the hearing at 3:16 P.M. Motion was made by Schmidt and seconded by Uhlir to table the property valuation protest. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-29: Midwest Bank, N.A., 2501 West Benjamin Avenue, Norfolk
Midwest Bank Subdivision Outlot A

Protest #2020-30: Midwest Bank, N.A., 2501 West Benjamin Avenue, Norfolk
Midwest Bank Subdivision Lot 2

Protest #2020-31: Midwest Bank, N.A., 2501 West Benjamin Avenue, Norfolk
Midwest Bank Subdivision Lot 4

Chairman Ohl opened a hearing at 3:20 P.M. Jason Love and Pat Hughes appeared at the hearing and provided testimony on the properties. Mr. Love stated that the bank has purchased property #2020-29 is an out lot and plans are to place grass and sprinkler system in the area. Initially when we began this process this area was going to be the water retention area pond but after much deliberation with the engineering company it was changed. Currently there is a walking trail, no sewer system, and no business sign in this area and because of it beginning an out lot it cannot be developed and there are no plans to develop this area. This area is currently zone Commercial and is approximately .82 acres in size and it was difficult to find any comparison for this type of property. Property #2020-30 has no street access with 1.01 wet lands and other portion would be suitable to a buyer as pasture land and at this time have no desire to develop this area. The wet land area will need to be moved off site and some the wetland was on the bank site and was mitigated into this area. The southern portion or .63 acres will be used as a water retention area but 100% is pasture and because there is no water, sewer, or utilities; and, that the road stops there is no plans to develop this area. Property #2020-31 has no street access and is 100% pasture land and currently the water and sewer was run to the building from east of 25th Street and stops and does not go under the street. Chairman Ohl closed the hearing at 3:31 P.M. Motion was made by Schmidt and seconded by Uhlir to table the property valuation protest. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-32: George Murdock, 400 East Omaha Avenue, Norfolk
Rickerts 3rd Addition Lots 2 & 3

Chairman Ohl opened a hearing at 3:40 P.M. No one appeared at the hearing to offer verbal testimony. Mr. Ohl read the statement provided. County Assessor Jeff Hackerott stated that this location is Super Suds Car Wash and there would need to be changes to the valuation of the building but the land would stay the same. Chairman Ohl closed the hearing at 3:42 P.M. Motion was made by Schmidt and seconded by Uhlir to set the total valuation of the entire parcel at \$758,253. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-33: Jason King, 111 Morningside Drive, Norfolk
Sunrise Subdivision Lot 19 (24-24-1)

Chairman Ohl opened a hearing at 3:44 P.M. Jason King appeared at the hearing and provided testimony on the property. Mr. King advised that the value of his home has increased approximately \$25,000 per year. He stated that recently an appraisal on February 12, 2020 and was completed because they were redoing a home equity line of credit with the 2020 property valuation being \$40,000 higher than the appraisal. Mr. Hackerott state the property was reviewed the on June 19, 2020 both the interior and exterior of the structure. Mr. Hackerott inquired that the appraisal indicated two fire places and Mr. King advised that there are two fire places but only one is functional and the chimney has been removed from the other one. Chairman Ohl closed the hearing at 3:50 P.M. Motion was made by Schmidt and seconded by Uhlir to reduce the 2020 valuation of the entire parcel at \$264,528. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-34: Bruce Dieter, 604 West Bluff Avenue, Norfolk
Pasewalks Fourth Addition S 80 Ft Lot 3, Blk 9

Chairman Ohl opened a hearing at 3:53 P.M. Bruce Dieter appeared at the hearing and provided testimony on the property. Mr. Dieter stated that the valuation of the property is too high and the home is not worth that much. County Assessor Jeff Hackerott review the property on June 5, 2020. He stated that half the home is a mobile home encapsulated by the roof. The addition to the home was a traditional stick building. The mobile home measures 9 foot by 10 foot and the addition is similar but sits on a basement as was added in the 1960's. There is a 4 to 5 inch ceiling difference between the two structures and a portion of one side the ceiling height is 6 foot by 3 inches. Chairman Ohl closed the hearing at 4:00 P.M. Motion was made by Schmidt and seconded by Uhlir to reduce the 2020 valuation of the entire parcel at \$39,989. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-35: Carol Lyon, 3403 Rolling Hills Drive, Norfolk
SW1/4 14-24-4 160 Ac

Chairman Ohl opened a hearing at 4:05 P.M. Carol and Tim Lyon appeared at the hearing and provided testimony on the property. Mrs. Lyon reiterated what was stated on the protest and provided a USDA map of the property and explained the area. She stated that the property has been in the family since 1939. County Assessor Jeff Hackerott present a map that the county has and pretty much follows the FSA map. Chairman Ohl closed the hearing at 4:16 P.M. County Asses Jeff Hackerott recommended that the land is classified correctly and the valuation appears to be equitable with similar properties. Motion was made by Schmidt and seconded by Uhlir to reduce the 2020 valuation of the entire parcel at \$274,874. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-36: Giovann Gonzalez, Eldorado Enterprise, 1039 Atlas Street, Omaha, NE 68107
Homestead Addition S 70 Ft Lots 239, 240, 241 & N 1 Ft Vac Alley (Tract Two-Fowlers Lot Boundary Change-1996)

Chairman Ohl opened a hearing at 4:49 P.M. No one appeared at the hearing to offer verbal testimony. Mr. Ohl read the reasons for the request that the individual submitted. County Assessor Jeff Hackerott stated that this unit is a duplex structure and one of the units is vacant and not rentable. His recommendation is to give consideration to the recent purchase price of the property. Chairman Ohl closed the hearing at 4:51 P.M. Motion was made by Schmidt and seconded by Uhlir to reduce the 2020 valuation of the entire parcel at \$136,000.

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Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-37: Todd and Kelly Maruska, 600 Andy's Lake Road, Norfolk

Cedar Lake Subdivision 1st Addition Lot 10 & Pt Lot 11, Blk 1 (2-23-1) (Tract B-Lot Boundary Change-2007)

Chairman Ohl opened a hearing at 4:22 P.M. Todd and Kelly Maruska appeared at the hearing and provided testimony on the property. Mr. Maruska stated that the property was purchased for \$344,000 in late October of 2019 and when they purchased the home they didn't realize the number of repairs that were needed. He provided estimates to replace the siding and windows and advised the board of other repairs that were needed. County Assessor Jeff Hackerott reviewed the property on June 19, 2020 and was provided a full walk through. The basement is a crawl space that is cemented. The home was nice home when built but no upgrades have occurred since that time. One of the bedrooms is two steps down but no closet. The loft over the family room is gated off so the grandchildren don't have access because of the unstable railing. Mr. Hackerotts recommendation would be to consider the valuation requested by the protestor. Chairman Ohl closed the hearing at 4:34 P.M. Motion was made by Schmidt and seconded by Uhlir to reduce the 2020 valuation of the entire parcel at \$330,000. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2020-38: Alvin Arens, 83672 555th Avenue, Norfolk

Pt SW1/4 NW1/4 22-23-1 (130 Ft X 420 Ft) 1.30 Ac

Chairman Ohl opened a hearing at 4:42 P.M. No one appeared at the hearing to offer verbal testimony. County Assessor Jeff Hackerott stated that the property has access but Mr. Arens owns the property just adjunct to this parcel. The property is zone Ag Grasslan and recommended to revise the valuation based upon a physical inspections of the property. Chairman Ohl closed the hearing at 4:44 P.M. Motion was made by Schmidt and seconded by Uhlir to reduce the total valuation of the entire parcel at \$4,800. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried

The Board of Equalization recessed at 4:52 P.M. to Tuesday, June 30, 2020 at 9:00 A.M.

ATTEST:

Anne Pruss
Madison County Clerk

Christian Ohl, Chairman
County Board of Equalization