

Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

June 25, 2019

The Board of County Commissioners of Madison County, Nebraska, met in regular session at 9:34 A.M.

Advance notice of the meeting was published in the June 20, 2019, edition of The Norfolk Daily News. Copy of said notice was mailed to each Board member, and affidavit of acknowledgment of receipt of notice of meeting as published was executed.

Chairman Ron Schmidt called the meeting to order and notified the public of the posted copy of the Open Meetings Act, which was followed by a moment of silence and the Pledge of Allegiance to the flag of the United States of America. Present: Commissioners Christian Ohl, Ron Schmidt and Troy Uhlir, County Clerk Anne Pruss, County Highway Superintendent Richard Johnson and Madison County Sheriff Todd Volk. Norfolk Daily News reporter Jerry Guenther and WJAG reporter Cody Ronnfeldt were present until 10:50 A.M.

There were no emergency items.

Commissioner Ohl read the following consent agenda items into this record:

- 1) Approval of minutes of June 11, 2019, meeting
- 2) Acknowledge receipt of the Official Bond of Coleen K. Bressler as Interim Treasurer for Northeast Community College
- 3) Acknowledge receipt of the Continuation Certificate for the Official Bond of Ransom Roman as Trustee and Clerk of Norfolk Sanitary District
- 4) Appointment of Stephen Sunderman to serve as the Madison County representative on the Norfolk Area Economic Development Council for a three year term from July 1, 2019, through June 30, 2022
- 5) Appointment of Kenneth Biermann to serve as a member of Madison County Veterans Services Committee for a five year term from July 1, 2019, through June 30, 2024
- 6) Approval of agreement with Moyer & Moyer to provide legal representation of indigent criminal defendants for cases in which the Public Defender's office is unable to provide representation due to conflict
- 7) Approval of the vacation of a portion of a county road between Sections 27 and 34, Township 22 North, Range 2 West, said road being 829th Road between 549th Avenue and 550th Avenue
- 8) Refusal to vacate or abandon a county road between Sections 32 and 33, Township 23 North, Range 2 West, said road being 548th Avenue between 834th Road and 835th Road

County Highway Superintendent Richard Johnson asked that the two consent agenda items regarding closure of roads be removed from the consent agenda and moved to the regular agenda.

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Motion was made by Ohl and seconded by Uhlir to remove the vacation of 829th Road in Section 27 & 34-22-2 and refusal or vacation of 548th in Section 32 & 33-23-2 from the consent agenda to regular agenda. There was no discussion. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none.

Motion was made by Ohl and seconded by Uhlir to approve the consent agenda. There was no discussion. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

Motion was made by Ohl and seconded by Uhlir to approve the regular agenda. There was no discussion. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

Motion was made by Ohl and seconded by Schmidt for Commissioner Troy Uhlir to be the Chairman of the Board of Commissioners for discussion purposes of Resolution #2019-30. There was no discussion. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

County Highway Superintendent Richard Johnson stated he had pulled Resolution #2019-30 off the consent agenda because an item had been added to the resolution as concern had been expressed about having a turnaround at the east end of the road/west end of the vacation. Mr. Mark Kuchar was present, and Mr. Ron Schmidt demonstrated to Mr. Kuchar the plan for the turnaround. Mr. Johnson stated that language had been added to the resolution regarding the turnaround. Commissioner Uhlir addressed Mr. Kuchar, stating this had been added to try to address his concern regarding who would be responsible for maintaining this. County Clerk Anne Pruss read the fifth paragraph, the amendment, as the following: "BE IT FURTHER RESOLVED that prior to the closing of the road, Madison County will build and maintain a turnaround adequate for trucks and farm equipment at the east end of the road closure." Commissioner Uhlir stated the County would be responsible for the maintenance to prevent future dispute between the landowners. He stated that if more right-of-way would be needed, Mr. Schmidt would provide the land to the County for the right-of-way. He stated that Mr. Johnson would be surveying and getting the plan together. Mr. Kuchar asked if there was any way to keep the road open for use. He gave the example that the road north of him was closed by the County for bridgework last week, and if he could not use 829th Road in this scenario, he would be required to go either 2 miles north or 2 miles south. Commissioner Uhlir stated that the road would be closed, but an adequate turnaround would be provided to accommodate vehicles and equipment. After discussion, the following resolution was introduced.

RESOLUTION #2019-30

WHEREAS, the Board of Commissioners of Madison County received a report from the County Highway Superintendent recommending that part of the road between Sections 27 and 34, Township 22 North, Range 2 West of the 6th P.M., Madison County, Nebraska, said road being 829th Road between 549th Avenue and 550th Avenue, be vacated or abandoned, and

WHEREAS, adjacent landowners were notified by certified mail and a duly advertised public hearing as required by law was held on May 29, 2019, and

WHEREAS, no opposition to vacation or abandonment of the road was expressed at the public hearing,

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NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners of Madison County, Nebraska that the right-of-way of the following described road be abandoned and that any interest in the right-of-way Madison County has shall revert to the adjoining landowners:

The West 1353 feet except the West 33 feet thereof, of the road between Sections 27 and 34, Township 22 North, Range 2 West of the 6th P.M., Madison County, Nebraska, said road being 829th Road between 549th Avenue and 550th Avenue

BE IT FURTHER RESOLVED that, prior to closing the road, Madison County will build and maintain a turnaround adequate for trucks and farm equipment at the east end of the road closure,

BE IT FURTHER RESOLVED that any necessary traffic control signs and barricades shall be installed by Madison County in accordance with the latest edition of the Manual of Uniform Traffic Control Devices; and

BE IT FURTHER RESOLVED that a copy of this resolution shall be filed in the Office of the Register of Deeds of Madison County.

Motion was made by Commissioner Ohl and seconded by Commissioner Uhlir to approve Resolution 2019-30 as amended. There was no discussion. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

Motion was made by Ohl and seconded by Uhlir to reinstate Mr. Ron Schmidt as the Chairman of the Board of Commissioners for the remainder of the meeting. There was no discussion. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

Chairman Schmidt stated that since the public hearing regarding vacation or abandonment of 548th Avenue between 834th Road and 835th Road, there has been a lot of discussion. He stated that reopening a hearing is a consideration. Chairman Schmidt asked Mr. Richard Johnson, County Highway Superintendent, if there would be time for notice to be given to have the hearing by the next meeting. Mr. Johnson and County Clerk Anne Pruss stated that such resolution would need to be published once a week for three consecutive weeks as required by Nebraska State Statute §39-1724. After discussion, the following resolution was introduced.

RESOLUTION #2019-31

WHEREAS, the Board of Commissioners of Madison County received a report from the County Highway Superintendent recommending that the road between Sections 32 and 33, Township 23 North, Range 2 West of the 6th P.M., Madison County, Nebraska, said road being 548th Avenue between 834th Road and 835th Road., be vacated or abandoned, and

WHEREAS, adjacent landowners were notified by certified mail and a duly advertised public hearing as required by law was held on May 29, 2019, and

WHEREAS, no opposition to vacation or abandonment of the road was expressed at the public hearing, and

WHEREAS, after further consideration, the Board of Commissioners of Madison County feels that it would be in the best interest of the county and the travelling public for said road to remain open, and

NOW THEREFORE, BE IT RESOLVED by that after careful consideration, the Board of Commissioners of Madison County, Nebraska refuses to vacate or abandon the following described road:

The Road between Sections 32 and 33, Township 23 North, Range 2 West of the 6th P.M., Madison County, Nebraska, said road being 548th Avenue between 834th Road and 835th Road

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Motion was made by Ohl and seconded by Uhlir to adopt Resolution 2019-31, refusal to vacate or abandon a county road between Sections 32 and 33, Township 23 North, Range 2 West, said Road being 548th Avenue between 834th Road and 835th Road (Resolution #2019-31). It was noted that 548th Avenue would stay open for now. The commissioners will speak with the landowners. If it is felt that the road needs to be closed, then that would be addressed. Commissioner Ohl clarified that each of the commissioners had been receiving calls and concerns following the hearing held on June 11, 2019, and the Board needs to be sure that everyone is heard and the correct decision is made. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

9) **RESOLUTION #2019-32**

BE IT RESOLVED, that the withdrawal by Pinnacle Bank, Madison, Nebraska of the following securities, held in safekeeping by First National Capital Markets, Omaha, Nebraska, to secure deposits of the county in said bank, to wit:

EVANSVILLE-VANDEBURGH IND SCH BDS 2009	First National Capital Markets
\$100,000.00	Omaha, Nebraska
Rate 5.00%	Issue Date: 04/28/2009
Maturity Date: 07/15/2025	
Cusip 299620DB7	

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

BRIDGEPORT NEB GO	Maturity Date: 12/15/2021	First National Capital Markets
\$100,000.00	Cusip: 108243DN3	Omaha, Nebraska
Rate 1.35%		Issue Date: 03/15/2016

10) **RESOLUTION #2019-33**

WHEREAS, Check No. 19050595, dated May 29, 2019, and drawn on the General Fund in the amount of one thousand five hundred ninety-nine dollars and zero cents (\$1,599.00), was made payable to Vic's Engine Service Inc., 1409 West Michigan Avenue, Norfolk, Nebraska, and

WHEREAS, said check was not tendered, but remains in the possession of the Madison County Clerk,

NOW, THEREFORE, BE IT RESOLVED that Check No. 19050595, dated May 29, 2019, and drawn on the General Fund in the amount of one thousand five hundred ninety-nine dollars and zero cents (\$1,599.00), is hereby cancelled.

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Battle Creek Public Library Director Jessica Fouts, Madison Public Library Director Lori Porter, Meadow Grove Public Library Director Mardell Kohl, Newman Grove Public Library Director Kathy Strong, and Tilden Public Library Director Cindy Simeon were in attendance to present the annual report of the Madison County Library Association.

Lori Porter, Director of the Madison Library, delivered the Association's funding request signed by the library directors. She stated that Association is not asking for an increase in funding. She thanked the commissioners for their support and the programs supported by the funding, which includes an Ancestry program with the Madison Library having 30-plus people using the Ancestry program monthly with the other libraries reporting similar responses. She introduced Jessica Fouts as the new director of the Battle Creek Public Library.

Ms. Simeon, Director of the Tilden Library, reported that their circulation is steady and that the library received a Gold rating for their accreditation that was completed in February. Ms. Simeon also stated that in December the library received a donation from a benefactor who had passed away, Mr. Harold A. Ritter, and because of that donation, they were able to digitize all of the Tilden newspapers from 1898 to 2016 as well as the Meadow Grove newspapers. From that, they were able to create a genealogy research section and she stated that Ancestry worked well with this. Ms. Simeon stated they would be facing some financial challenges in the future which would include needing new computers because of the loss of support of Windows7 from Microsoft. Commissioner Ohl commented that with changing technology, it is good to see the change in services and what it means to the communities. He asked that with the digitization of the newspapers if the content was searchable. Ms. Simeon replied that it is searchable, that all of the documents are on PDF so these can be searched by date, name or keywords. She stated that this was done through a third party and that the library also worked with the Nebraska State Historical Society. This can be accessed at their library but also remotely through the link on the website.

Ms. Jessica Fouts of the Battle Creek Public Library began in her position at the end of November 2018. She had previously worked at the Hebron Secrest Library in Hebron, Nebraska, and she expressed her great appreciation of the funds provided by County to the libraries in Madison County as she had not had that in her previous position.

Ms. Kathy Strong, Director of the Newman Grove Library, stated she had a woman call her three months ago looking for the land farmed by her great grandfather when he moved here in 1903, and she could not find any information. When this woman came to the library two weeks ago, she was able to find the information she had been searching for because of Ancestry.com. She stated that they had also just finished an excellent summer reading program and that she had so many kids enrolled that she would need a larger location.

Ms. Mardell Kohl, Director of the Meadow Grove Library, stated that they had been able to recently purchase new computers with the funds provided by the County. She stated they had had a story hour, also, and that they were able to pay their speaker out of those funds. The Commissioner's expresses their appreciation for the services that the libraries provide for the communities in Madison County.

No further action was taken.

Commissioner Uhlir read an e-mail dated June 14, 2019, from Rebekah McCaffrey with the Nebraska Strong: Recovery Project, as follows: Who We Are: We are Nebraska Strong Recovery Project, an outreach program working with public and private partnerships, volunteer groups, non-governmental organizations and faith-based entities. We provide community-based counseling to identify unmet needs during our current flooding disaster in the State of Nebraska. Federal Emergency Management Agency (FEMA) awarded the Nebraska Department of Health and Human Services (DHHS) the funding to implement our crisis counseling program.

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Commissioner Uhlir stated that the County is to share this information so people have the contact information. Services listed in the email include: Building non-intrusive connections with survivors; providing physical and emotional support; addressing immediate needs; offering constructive assistance and public information; connecting survivors to social supports; giving voice to survivors' stories, disaster reactions, and strengths; and encouraging survivors to take an active role in their own recovery. He wanted residents in the County to be aware of this service for victims impacted by the flood.

No further action was taken.

Discussion was then held regarding funding of the Regional 11 inter-local agreement. Bobbi Risor, Region 11 Emergency Manager, and Shane Weidner, City of Norfolk Director of Public Safety, were present. Mr. Weidner defined the Region 11 inter-local agreement as being between Madison County, Pierce County, Antelope County and the City of Norfolk. It is an Emergency Management Program for the region that has been in place for many years. By statute, all counties and municipalities are required to be represented in an emergency management program. Mr. Weidner stated that this inter-local agreement was formed many years ago and has been working very well. The current agreement is just a renewal with a small change secondary to the City of Norfolk having done some reorganization in that their Emergency Manager now reports to the Public Safety Director instead of the Fire Chief. Chairman Ron Schmidt asked if there had previously been a Public Safety Director. Mr. Weidner stated that the City of Norfolk did not previously have a Public Safety Director with the City Administrator having performed those functions. The mayor and city council separated the two positions, and the position of the Public Safety Director was created a couple of years ago. Mr. Weidner stated that the Public Safety Director is responsible for the police, fire, emergency management and risk management for the City of Norfolk. He stated that other than noting this reorganization by the City of Norfolk, the inter-local agreement is the same agreement the commissioners have been signing in years previous.

Mr. Weidner stated that the Emergency Manager's position is now funded 100% by Region 11 where it had previously been split with the City of Norfolk and Region 11 when the Emergency Manager duties were performed by the previous Assistant Fire Chief. Commissioner Uhlir asked for clarification that Ms. Risor's position is full-time with none of the other duties the previous Assistant Fire Chief had performed. Mr. Weidner explained that when the previous Assistant Fire Chief left the City's employment, the supervision of permits and codes as well as inspectors moved to the City Planner. It was also clarified that the Emergency Management Coordinator's position is 10% paid out of Region 11. Mr. Weidner stated this position is important, especially noted during the flooding incident. For example, the Manager and Coordinator gather the needed information which is then sent on to the State that sends it on to the federal government. Eventually, federal money is released that directly comes back to the State and then down to the County for reimbursement. Mr. Weidner stated that the Emergency Manager also does all of the annual local emergency operation plans for the County and City. Commissioner Uhlir commented that these positions are also regulatory in nature. Mr. Weidner stated that in the past, Pierce County, Madison County, Antelope County and the City of Norfolk all had their own emergency managers, but with the inter-local agreement, these agencies are all working together and sharing resources. Mr. Weidner stated that one important decision that was made when the inter-local agreement was created, especially from a financial perspective, was that they would fully budget for this position within each one of the political subdivisions. Then, when the dollars are received in reimbursement from the State (about 45%-50% of the program costs), the

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Region 11 board then has the ability to offer mini-grants when the fund has built up. Mr. Weidner stated that if this program became defunded through the State, the program would still be required, and with completely funding the program locally there wouldn't be the threat of not being funded. Commissioner Uhlir stated that through Region 11, the rural fire and police received in grant money as much as we had paid in in 2017, so it was basically a wash. Commissioner Uhlir agreed with the funding of the inter-local agreement and disbursing any money reimbursed from the State.

Chairman Schmidt asked Ms. Risor to describe her day-to-day duties, outside of the flood situation, and if it would mostly be repetitious or new every day. Ms. Risor stated that it is pretty much new every day. She stated that she has repetitious things to do monthly citing various meetings. She stated that lately she has been concentrating on classes. She was supposed to do her capstone class for her certificate in July, but that has been postponed until October 2019. Commissioner Uhlir asked if it would benefit the County to do exercises to determine any problems, especially with the new technology. Mr. Weidner stated that these exercises are already being done and involve multiple entities including the County, hospitals, the health departments across Elkhorn Valley, police, fire and EMTs. He states these are done at least annually as a functional exercise or at least as a tabletop exercise. He stated that sometimes this will be in Madison County, sometimes in Pierce County, sometimes in Antelope County, and sometimes in the City of Norfolk. Mr. Weidner stated that the functionality of the program really shined during the flood. He stated that Ms. Risor is responsible for organizing all of the players involved and just last week finished a week-long course for that very thing. Commissioner Uhlir stated that the next time this comes about, he thinks this is something the commissioners could be involved in as one day of the course is County Official Day.

Mr. Weidner stated that the funding percentages for the Region 11 agreement are based on valuation and population and include Antelope County at 20%, Madison County at 23%, Pierce County at 17% and the City of Norfolk at 40%. This formula has been the same since the beginning of the inter-local agreement. They take the budget presented, which is reviewed by the Region 11 board, and then bill it out with everyone reimbursing the City of Norfolk. Mr. Weidner stated that Madison County's 23% is \$25,250, so the entire budget would be a little over \$100,000, with Region 11 receiving 45%-50% of those dollars back into the program from the State. Commissioner Uhlir stated that in the agreement, they talk about the assets. Mr. Weidner stated that after 2001, they are Region 11 assets, but they are pushed out to the different entities, and the entities are responsible for the maintenance and replacement of such. For instance, if Pierce Fire broke a radio, they would have to replace it. The property is tagged Region 11, but Region 11 is not responsible for it and would not have the budget authority for it.

County Clerk Anne Pruss stated that in the original inter-local agreement, it was stated that the Region 11 would report to the commissioners on either a semi-annual or annual basis, which is not in the new agreement. She asked if this would be continued. Commissioner Uhlir stated that a semi-annual report would be good. It was decided to put it on the calendar for January and July meetings.

A motion was made by Ohl and seconded by Uhlir to accept the inter-local agreement. There was no discussion. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

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County Sheriff Todd Volk stated discussed options for financing the new radio equipment and through NACO lease/purchase, with the assistance of County Clerk Anne Pruss, he had been in touch with the D.A. Davidson Companies for 5-, 7-, 10- and 15-year plans. Sheriff Volk stated that the five-year plan appeared to be the safest option because of the least amount of interest being charged over the years, which would be \$60,000 over 5 years. It was stated that if need be, there would be the option of refinancing at the five-year-mark. Mr. Richard Johnson asked when the first payment would need to be made. Mr. Adam Schmidt stated that if a lease was not being done through Motorola, it would be net 30 for the first payment. Attention was called to a payment structure in the contract, which states 25% "net 30/day one," then 60% on receipt of all equipment, then 10% at a certain milestone, and then 5% at the next milestone. Mr. Johnson asked that if the contract was signed today (if not financing through Motorola), would Motorola require payment of \$300,000 by August 1, 2019, with Mr. Schmidt stating that was correct. County Clerk Anne Pruss reminded the commissioners that the budget does not get set until after October 1, 2019. Motorola's financing interest rate was noted to be 2.95% with D.A. Davidson's interest rate through NACO being 2.22%. Mr. Schmidt was asked if Motorola would do less than 7 years with him answering that yes, they could do less than 7 years. Chairman Schmidt asked what Motorola's interest rate would be on a 5-year plan with Mr. Schmidt stating that would find this information. It was noted that the payment structure with Motorola would be with payment in arrears, so if a contract was signed today, the first payment would not be due until June 25, 2020. Mrs. Pruss asked if there would be a penalty for early pay-off, with Mr. Schmidt stating there would be no penalty. It was stated that even though Motorola's payment structure would have a first payment in 2020, it would still be accruing interest during that time. Commissioner Ohl asked if interest rates were the same, what would be the advantage of one plan over the other, and would the advantage only be convenience or if there are other benefits. Mrs. Pruss asked if there were any legal or contract fees for setting this up, if this was the bottom-line price with no additions. Mr. Schmidt stated this was the price. Commissioner Ohl stated that there is some talk that the federal government is going to leave rates the same or could even decrease rates and asked if Motorola's rates could decrease accordingly. Mr. Schmidt stated that the rate is locked in for 30 days, and after that they reassess the rates. Commissioner Ohl asked that if financing were done through Motorola and the rates decreased later on, would the County be able to ask for a decrease in their rate. Mr. Schmidt stated he would have to confirm that with his finance department.

Sheriff Volk stated he had already been to the city councils of Newman Grove, Madison and Tilden to speak with them about the proposal and fees and had received positive feedback thus far. He is set to attend the Battle Creek and Meadow Grove council meetings in July. Chairman Schmidt asked if this is something that needed to be decided today. Sheriff Volk stated that a contract signature needed to be made by July 22, 2019, for the current pricing. Chairman Schmidt stated that if need be this could wait until the meeting on July 9, 2019. Chairman Ohl noted that signing before July 22, 2019, locked in pricing and asked if there was anticipation that the cost of the units could go up past that date. Sheriff Volk stated that it was a concern. Mrs. Pruss noted that having the decision made by July 22, 2019, would make for a savings of \$90,000. It was noted that through NACO/D.A. Davidson, there are extra fees. It was noted that a benefit of working with NACO is that they can package the financing. Mrs. Pruss noted that NACO would also provide the legal services and documentation to be certain everything is done correctly, and as the County Clerk she would not want this responsibility. Commissioner Uhlir stated that if the County were to use a bond, the current delivery date is July 18, 2019, and that if it is pushed back again, interest rates could change, with Commissioner Ohl stating that it sounds like the federal government is going to keep rates the same or possibly even decrease.

Chairman Schmidt asked Mr. Johnson and Sheriff Volk if they thought it would be wise to push the decision back two weeks. Mr. Johnson stated the County might as well make the decision today. Commissioner Ohl stated that the biggest decision being made is in the difference in terms, i.e., 5-, 7- or 10-years. It was clarified that if going with a bond through NACO, the County would need to pay 30%

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within 30 days and if financed through Motorola, the first payment would be after a year. Mr. Johnson stated he did not want the County to have to pay \$300,000 within 30 days. Commissioner Uhlir stated that he believed the 5-year-term is the better option. Sheriff Volk expressed his desire for the decision to be made sooner rather than later so the process can begin. Mr. Johnson asked what the timeframe and process would be for getting the financing in place. Mr. Schmidt stated he would need to get the lease generated, but he would start with a standard contract that could be created today for signatures, then when the lease comes back and is generated, and the County elects to go with that lease, that document will replace the original standard contract. The least must be executed within 30 days of the signed contract. Mr. Schmidt stated that the contract would not be able to be extended beyond the 30 days as Motorola needs to be able to begin payment to their vendors. Commissioner Uhlir clarified that if a contract was signed today, they would need to sign the leasing paperwork by July 25, 2019. It was clarified by Mr. Schmidt that the property would be that of the County at completion of the lease. Mr. Schmidt then presented Motorola's interest rates as 2.76% for 3 years and 2.81% for 5 years. Commissioner Uhlir stated his belief that it would benefit the County with respect to budget to be able to delay payment for a year with the Motorola financing.

A motion was made by Uhlir and seconded by Ohl to accept the Motorola proposal for the Sheriff's department and the outlying communities' police divisions, financing with Motorola to allow the County to delay the first payment until a year from execution of the contract, with terms being for a 5-year period with no penalties for early payment. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

Mr. Richard Johnson stated that there were two office functions in the General Fund that went over their allocated budgets. One of the office functions was Planning & Zoning at \$5,154.18, which was suspected to be due to overtime doing bridge inspections and additional expenses secondary to the flooding. The other office function that went over its allocated budget was Data Processing, which was \$3,999.88, which was due to over-hours for Mr. Dick Day. Mr. Johnson stated there was money in Miscellaneous General that can be transferred to cover these two items, and a resolution would need to be approved for such. Chairman Schmidt asked if the Planning and Zoning overtime would be able to be recovered through NEMA or FEMA with Mr. Johnson stating he didn't think it would. Mr. Johnson stated that as far as the fund balances in the major funds, there is about \$934,000 more in the General Fund than was anticipated when the budget was done a year ago. He stated in the Road Fund, there is \$450,000. It was noted that there are many projects that have been delayed. Mr. Johnson reported that in FAS, the balance is about \$1.2 million, and in Inheritance Tax, there is a balance of just over \$2.5 million, which is lower than it has been. Mr. Johnson emphasized that this does not include the revenue coming in during the month of June. After discussion, the following resolution was introduced.

RESOLUTION 2019-34

WHEREAS, due to unforeseen circumstances, proposed expenditures exceed budget authority allocated for the Zoning Department and Data Processing office functions 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 Zoning Department and Data Processing office functions,

NOW, THEREFORE BE IT RESOLVED that an additional five thousand one hundred fifty-five dollars (\$5,155.00) of budget authority is hereby allocated to the Zoning Department office function from the Miscellaneous General office function, and

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BE IT FURTHER RESOLVED that an additional four thousand dollars (\$4,000.00) of budget authority is hereby allocated to the Data Processing office function from the Miscellaneous General office function.

A motion was made by Uhlir and seconded by Ohl to accept Resolution 2019-34 as written. There was no discussion. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

The following written report and correspondence were reviewed:

- 1) Fund balance report
- 2) Minutes of Madison County Veterans Service Committee annual meeting on May 15, 2019
- 3) Sale of surplus property report

The following claims were audited:

GENERAL FUND		
Total Net Payroll		161,257.51
A to Z Vac.N.Sew	Supplies, Probation Office	33.90
Mark Albin	Legal Services, County Court	1,536.82
Mark Albin	Legal Services, District Court	394.25
Albracht Disposal Service	Garbage Service, Public Defender	41.00
Albracht Disposal Service	Garbage Service, Courthouse	94.00
American Family Life Assurance Company	Insurance Premiums	1,029.38
Apex Therapy Services, LLC	Professional Services, Community Based Grant	568.75
Appeara	Rug Service, Supplies, Public Defender	29.64
B & B Cycle, Inc.	Tire Repairs, Noxious Weed Department	133.90
Kathy Baker	Professional Services, Community Based Grant	355.00
Bear Creek Arsenal	Supplies, County Sheriff	1,673.05
BI Incorporated	Monitoring Services, Community Based Grant	749.07
Big Country Auto	Tire Repairs, Reappraisal	25.48
Big Red Printing	Supplies, County Sheriff	614.20
Blue Cross Blue Shield of Nebraska	Insurance Premiums	4,718.92
Bob Barker Company Inc.	Supplies, County Jail	1,184.77
Brady & Amy's Inc.	Fuel, County Courthouse	59.68
Brady & Amy's Inc.	Fuel, Reappraisal	33.32

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Brady & Amy's Inc.	Fuel, County Sheriff	1,356.08
Brogan & Stafford, P.C.	Legal Services, County Court	7,447.07
Cable One	Internet Service, Public Defender	64.97
Cable One	Internet Service, Probation Office	263.99
CASA of Northeast Nebraska	Rent, Payroll, Taxes	3,394.17
Cash-Wa Distributing	Supplies, County Jail	22.00
CBM Managed Services	Inmate Meals, County Jail	7,979.42
CDW Government	Software, Probation Office	2,091.50
Century Link	Telephone Service, Probation Office	636.06
Champs Inc.	Maintenance Service, Repairs, County Jail	7,428.67
Checker Cab Company	Transportation, Community Based Grant	10.00
City of Norfolk	Utilities, Probation Office	75.15
Clerk of the Supreme Court	Filing Fees, District Court	126.00
Colonial Life and Accident Insurance	Insurance Premiums	246.56
Complete Pest Elimination, Inc.	Pest Control, County Jail	125.00
Connecting Point	Computer Equipment, County Clerk	1,739.00
Connecting Point	Computer Equipment, Supplies, County Treasurer	4,694.07
Connecting Point	Supplies, County Court	28.99
Connecting Point	Office Equipment, District Judge	308.00
Connecting Point	Computer Equipment, Repairs, Reappraisal	7,616.61
Connecting Point	Computer Equipment, Supplies, County Sheriff	16,818.00
Connecting Point	Office Equipment, County Attorney	205.00
Connecting Point	Office Equipment, County Jail	338.00
Connecting Point	Computer Equipment, Supplies, Probation Office	3,695.97
Connecting Point	Supplies, Veterans Service Office	60.45
Connecting Point	Contract Services, Internet, Courthouse	3,031.25
Consolidated Management Company	Meals, County Sheriff	186.23
Cornerstone Mapping	Remote Imagery, Reappraisal	6,245.00
Credit Bureau Services, Inc.	Garnish of Wages	107.68
Cuming County Clerk	Contract Services, Community Based Grant	1,088.00
Custom Sports	Uniforms, County Sheriff	49.00
DAS State Accounting - Central Finance	Data Processing Costs, County Clerk	41.60
DAS State Accounting - Central Finance	Data Processing Costs, County Treasurer	96.16

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MADISON COUNTY, NEBRASKA

DAS State Accounting - Central Finance	Teletype and Telephone Service, County Jail	32.00
Dixon County Clerk	Voting Booths, Election Commissioner	180.00
Eakes Office Solutions	Supplies, County Treasurer	590.97
Eakes Office Solutions	Supplies, County Assessor	35.74
Eakes Office Solutions	Supplies, Zoning Department	167.11
Eakes Office Solutions	Supplies, Clerk of District Court	30.18
Eakes Office Solutions	Furniture, Supplies, County Court	939.50
Eakes Office Solutions	Equipment Repairs, District Judge	134.50
Eakes Office Solutions	Supplies, Courthouse	9.98
Eakes Office Solutions	Supplies, Extension Office	57.57
Eakes Office Solutions	Supplies, County Sheriff	206.89
Eakes Office Solutions	Supplies, County Attorney	638.68
Eakes Office Solutions	Supplies, Juvenile Accountability	375.57
Eakes Office Solutions	Supplies, Probation Office	645.79
Eakes Office Solutions	Supplies, Noxious Weed Department	167.10
Egan Supply Company	Supplies, County Jail	1,216.84
Field's Hardware	Supplies, Courthouse	1.60
First Concord Benefits Group	Flex Plan, Deductible Buy-Down Costs	6,388.94
Floor Maintenance & Paper Supply	Supplies, Zoning Department	96.37
Floor Maintenance & Paper Supply	Supplies, County Jail	851.55
Floor Maintenance & Paper Supply	Supplies, Noxious Weed Department	96.38
Pam Foltz	Mileage, Extension Office	17.40
Francotyp-Postalia, Inc.	Postage, Public Defender	150.00
Francotyp-Postalia, Inc.	Postage, County Sheriff	588.00
Frontier	Telephone Service, Courthouse	494.11
Jan Fullner	Mileage, County Treasurer	10.96
Galls, LLC	Uniforms, Supplies, County Jail	138.16
Yvonne Gerrard	Cleaning Services, Probation Office	450.00
Gillette Printing	Supplies, County Sheriff	120.00
GIS Workshop	Software Subscription, Zoning Department	2,730.00
Goodlife Counseling	Professional Services, Community Based Grant	120.00
Gordy's Towing & Repair	Vehicle Repairs, County Sheriff	242.39
Green Line Equipment	Supplies, Courthouse	8.64

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Chelsey Hartner	Mileage, Public Defender	115.42
Matthew Headley	Mileage, Public Defender	187.92
Megan Hoins	Mileage, Public Defender	509.24
Holiday Inn Kearney	Lodging, County Board	109.95
Holiday Inn Kearney	Lodging, County Clerk	199.90
Holiday Inn Kearney	Lodging, Register of Deeds	199.90
Home for Funerals	Cremation Services, General Assistance	2,200.00
Jack's Uniforms & Equipment	Supplies, County Sheriff	185.89
Nancy Jochum-Schramm	Deposition, Law Enforcement	46.80
John's Disposal Inc.	Garbage Service, Probation Office	140.00
John's Disposal Inc.	Garbage Service, Veterans Service Office	28.00
Johnson & Mock, PC LLO	Legal Services, District Court	18,790.00
Addisen Johnson	Mileage, Community Based Grant	99.18
Justice Data Solutions Inc.	Data Processing Services, County Sheriff	1,450.00
K & S Door Co., Inc. dba Overhead Door Co.	Supplies, Courthouse	76.00
Ken's Trailer Sales & Repair	Trailer, County Sheriff	2,400.00
Love Signs, Inc.	Contract Services, Courthouse	6,801.31
Madison County District Court Jury	Jury Fees, District Court	
Ryan Anderson	Jury Fees, Mileage, District Court	52.40
Shelley Bates	Jury Fees, Mileage, District Court	104.80
Kevin Blum	Jury Fees, Mileage, District Court	104.80
Sandra Bohlken	Jury Fees, Mileage, District Court	52.40
Rachelle Borchers	Jury Fees, Mileage, District Court	116.40
Sandra Claussen	Jury Fees, Mileage, District Court	52.40
Amy Codr	Jury Fees, Mileage, District Court	104.80
Linda Downs	Jury Fees, Mileage, District Court	116.40
Daniel Ellenberger	Jury Fees, Mileage, District Court	104.80
Jodene Etgen	Jury Fees, Mileage, District Court	81.40
Nichole Evans	Jury Fees, Mileage, District Court	52.40
Sharalyn Fowler	Jury Fees, Mileage, District Court	104.80
Laura Harris	Jury Fees, Mileage, District Court	104.80
Kory Hildebrand	Jury Fees, Mileage, District Court	104.80
Brian Johnson	Jury Fees, Mileage, District Court	104.80

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J. Alan Johnson	Jury Fees, Mileage, District Court	52.40
Cody Kathol	Jury Fees, Mileage, District Court	52.40
Karen Knapp	Jury Fees, Mileage, District Court	35.00
Kenneth Kube	Jury Fees, Mileage, District Court	72.70
Drew Lear	Jury Fees, Mileage, District Court	104.80
Erin Makshantsev	Jury Fees, Mileage, District Court	52.40
Harriet Marsh	Jury Fees, Mileage, District Court	52.40
Lori McGhee	Jury Fees, Mileage, District Court	52.40
Jerrett Mills	Jury Fees, Mileage, District Court	104.80
Debra Moats	Jury Fees, Mileage, District Court	52.40
Valerie Morfeld	Jury Fees, Mileage, District Court	52.40
Janette Nixon	Jury Fees, Mileage, District Court	104.80
Katherine Nohr	Jury Fees, Mileage, District Court	52.40
Annette Palmer	Jury Fees, Mileage, District Court	40.80
Kari Perrin	Jury Fees, Mileage, District Court	104.80
Jayden Prauner	Jury Fees, Mileage, District Court	104.80
Kevin Promes	Jury Fees, Mileage, District Court	104.80
Travis Reich	Jury Fees, Mileage, District Court	72.70
Rebecca Richardson	Jury Fees, Mileage, District Court	52.40
Craig Rundell	Jury Fees, Mileage, District Court	104.80
Amy Schleppenbach	Jury Fees, Mileage, District Court	104.80
Julie Sjuts	Jury Fees, Mileage, District Court	41.96
Allison Uehling	Jury Fees, Mileage, District Court	52.40
Priscilla Williams	Jury Fees, Mileage, District Court	104.80
April Wisnieski	Jury Fees, Mileage, District Court	52.40
Madison County Clerk	Tax Deposit, Retirement	86,396.53
Madison County Sheriff Inmate Fund	Supplies, Telephone Service, County Jail	248.46
Madison County Sheriff	Civil Process Fees, County Court	666.04
Madison County Sheriff	Civil Process Fees, District Court	460.99
Madison County Sheriff	Civil Process Fees, Mental Health	85.11
Madison County Sheriff	Fuel, County Sheriff	23.50
Madison County Treasurer	Title Fee, Tire Tax, County Sheriff	37.00
Madison County Treasurer	Reimbursement for Insurance Premiums	89.54

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Madison National Life Insurance Company	Insurance Premiums	288.58
Major Refrigeration Co., Inc.	Repairs, County Jail	202.00
Benjamin McBride	Contract Services, Mileage, Community Based Grant	84.36
Christal McDonald dba K & M Reporting	Transcript, Public Defender	208.00
Medtox Laboratories Inc.	Drug Testing, Juvenile Accountability	56.26
Menards	Supplies, Zoning Department	78.52
Menards	Supplies, Courthouse	279.76
Menards	Supplies, County Jail	25.94
Menards	Supplies, Noxious Weed Department	78.52
Midtown Health Center	Professional Services, Community Based Grant	975.00
Midwest Plumbing & Heating	Repairs, Equipment, County Jail	18,216.68
MIPS Inc.	Scanning Services, County Court	4,313.94
Motorplex of Norfolk	All-Terrain Vehicle, County Sheriff	12,400.00
Moyer & Moyer Law Firm	Legal Services, District Court	4,418.05
Nationwide Retirement Solutions	Deferred Compensation	2,425.00
Nebraska Child Support Payment Center	Garnish of Wages	726.62
Nebraska Health and Human Services	State Institution Costs	3,390.25
Nebraska Public Power District	Utilities, Zoning Department	65.60
Nebraska Public Power District	Utilities, Probation Office	460.58
Nebraska Public Power District	Utilities, Noxious Weed Department	146.69
Nebraska State Patrol	Subscription, County Sheriff	1,072.00
Norfolk Area Shopper	Advertising, County Jail	289.66
Norfolk Daily News	Publication Costs	733.07
Norfolk Family Coalition	Utilities, Community Based Grant	424.00
Norfolk GM Auto Center	Repairs, Juvenile Accountability	52.95
Northeast Nebraska Juvenile Services Inc.	Boarding Juveniles, Juvenile Detention	8,192.50
Northeast Nebraska Psychological Services	Professional Services, Public Defender	2,275.00
Diane Nykodym	Mileage, Register of Deeds	171.68
Norm Nykodym	Lawn Care Services, Public Defender	182.00
Oasis Counseling International	Professional Services, Community Based Grant	290.66
Wayne Ohnesorg	Mileage, Extension Office	37.12
Olsen Mowing & Snow Removal	Lawn Care Services, Extension Office	190.00
Valorie Olson	Court Reporting Services, Mental Health	150.00

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One Office Solution	Supplies, County Clerk	85.00
One Office Solution	Supplies, County Treasurer	248.95
One Office Solution	Supplies, Register of Deeds	499.06
One Office Solution	Supplies, Clerk of District Court	66.99
One Office Solution	Supplies, County Court	256.95
One Office Solution	Supplies, Public Defender	105.59
One Office Solution	Supplies, County Sheriff	41.52
One Office Solution	Supplies, County Attorney	189.95
One Office Solution	Supplies, County Jail	95.63
One Office Solution	Furniture, Probation Office	767.96
Osborne Motors Inc.	Vehicle Repairs, County Sheriff	169.99
PCS Mobile	Radio Equipment, County Sheriff	5,189.45
Sherry Peterson	Mileage, Community Based Grant	148.48
Pitney Bowes Inc.	Equipment Rent, Zoning Department	67.96
Pizza Hut	Jury Meals, District Court	36.44
Sarah Polacek	Mileage, Supplies, Extension Office	82.58
Premier Biotech	Supplies, Community Based Grant	765.49
Premier Biotech	Drug Testing, Probation Office	408.99
Donna Primrose	Mileage, County Treasurer	243.17
Professional Choice Recovery, Inc.	Garnish of Wages	232.93
Anne Pruss	Mileage, County Clerk	248.24
Redwood Toxicology Lab	Medical Services, Probation Office	903.60
Reserve Account	Meter Postage, Courthouse	40,000.00
Reserve Account	Meter Postage, Zoning Department	200.00
Reynoldson's Inc.	Fuel, Extension Office	33.46
Monica Rotherham	Mileage, Clerk of District Court	143.26
Sanne Repair	Vehicle Repairs, County Sheriff	5,575.00
Security Shredding	Shredding Services, County Court	35.00
Security Shredding	Shredding Services, Public Defender	35.00
Lee Sherry	Mileage, Postage, Extension Office	668.00
SMC Direct, LLC	Medical Services, Probation Office	3,174.90
Stanek Fire Protection	Maintenance Service, County Jail	789.00
Stealth Broadband	Internet and Telephone Services, Courthouse	545.00

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Stratton, DeLay, Doele, Carlson, Buettner & Stover	Legal Services, County Court	976.54
Stratton, DeLay, Doele, Carlson, Buettner & Stover	Legal Services, District Court	3,662.11
Donald Svitak	Postage, Noxious Weed Department	74.05
T & I Enterprises, LLC	Garnish of Wages	47.35
Target Sports USA	Supplies, County Sheriff	4,923.37
Tax Valuation, Inc.	Contract Services, Reappraisal	16,000.00
Thompson Reuters	Publication, Public Defender	307.78
Tilly's	Fuel, County Sheriff	305.32
Trane U.S. Inc.	Parts, Courthouse	339.48
University of Nebraska Lincoln	Supplies, Extension Office	88.57
US Bank Corporate Payment System	Fuel, Supplies, Uniforms, Meals, Registration, Co. Sheriff	1,024.15
US Bank Corporate Payment System	Fuel, Computer Equipment, Juvenile Accountability	700.99
US Bank Corporate Payment System	Meals, County Attorney	29.57
US Bank Corporate Payment System	Supplies, Victim Witness	629.59
Verizon Wireless	Telephone Service, Courthouse	55.42
Verizon Wireless	Telephone Service, County Sheriff	1,625.36
Verizon Wireless	Telephone Service, Law Enforcement	59.01
Verizon Wireless	Telephone Service, Noxious Weed Department	59.83
Vic's Engine Service	Equipment, Courthouse	937.56
Vision Service Plan	Insurance Premiums	354.23
Walmart	Supplies, Juvenile Accountability	89.12
Waste Connections of Nebraska, Inc.	Garbage Service, Extension Office	37.90
Wayne County Sheriff	Civil Process Fees, District Court	18.50
Wex Bank	Fuel, Reappraisal	86.79
Wex Bank	Fuel, County Sheriff	3,009.20
Elizabeth Wilke	Contract Services, Community Based Grant	480.00
Winsupply of Norfolk	Supplies, Courthouse	173.92
York County Sheriff	Civil Process Fees, District Court	21.05
Zodiac Properties, LLC	Rent, Probation Office	12,059.54
	Total General Claims with Payroll	567,903.68

ROAD/BRIDGE FUND

Total Net Payroll 34,282.11

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Advance Auto Parts	Parts	6.14
Albracht Disposal Service, Inc.	Garbage Service	40.00
American Family Life Assurance Company	Insurance Premiums	601.67
Asphalt & Concrete Materials	Asphaltic Materials	10,204.62
B's Enterprises, Inc.	Culverts	5,184.40
Barco Municipal Products, Inc.	Signs	2,232.40
Bauer Built Tire	Tire Repairs	1,429.80
Blue Cross Blue Shield	Insurance Premiums	1,233.48
Bomgaars	Shop Supplies	225.33
Brady & Amy's Inc.	Fuel	553.11
Central Sand & Gravel	Gravel	10,555.58
Colonial Life & Accident Insurance Company	Insurance Premiums	115.53
Connecting Point	Office Equipment, Supplies	1,136.00
Dale R. Johnson Ent. Inc.	Gravel	9,466.10
DAS State Accounting	Telephone Service	24.23
Fastenal Company	Shop Supplies	134.37
First Concord Benefits Group	Flex Plan, Deductible Buy-Down Costs	1,192.70
Floor Maintenance and Paper Supply	Shop Supplies	357.20
Frontier	Telephone Service	223.69
GCR Tires & Service	Tire Repairs	594.64
Hemmer Land LLC	Clay	2,060.00
Howard Construction Inc.	Contract Services	50,487.36
Island Supply Welding Company	Shop Supplies	70.25
Chris Kallhoff dba Northeast Glass	Parts, Repairs	815.00
Kelly Supply Company	Parts	490.43
Kimball Midwest	Parts	44.14
Knife River Midwest LLC	Asphalt Overlay Projects	632,013.57
Lawson Products	Parts	178.19
Loup Power District	Utilities	88.01
Ken Luetteld dba Jack Dynamic LLC	Gravel Hauling	300.00
Madison County Clerk	Tax Deposit, Retirement	17,754.70
Madison National Life Insurance Company	Insurance Premiums	57.60
Mainelli Wagner & Associates, Inc.	Consulting Services	1,817.78

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Matheson Tri-Gas, Inc.	Shop Supplies	114.94
Matteo Sand & Gravel Company, Inc.	Gravel	4,801.00
Menards	Tools	63.42
Midwest Builders	Building Repairs	2,950.00
Nationwide Retirement Solutions	Deferred Compensation	955.00
Nebraska Child Support Payment Center	Garnish of Wages	93.24
Nebraska Harvestore Systems	Repairs, Parts	856.24
Nebraska Public Power District	Utilities	87.49
NMC Exchange, LLC	Parts	155.22
Norfolk GM Auto Center	Repairs, Parts	276.54
Pinkelman Truck & Trailer	Repairs, Parts	2,429.52
RDO Truck Center	Parts	2,943.98
Renner Wraps and Graphics	Signs	75.00
Rise Broadband	Telephone Service	127.53
Road Builders Machinery & Supply	Repairs, Parts	14,173.21
Seals and Service Inc.	Parts	220.00
Smutny Repair	Repairs, Parts	244.76
T-Bone North	Fuel	5,974.03
Tim Koenig Trucking LLC	Trucking Services	1,942.48
Verizon Wireless	Telephone Service	210.55
Vision Service Plan	Insurance Premiums	97.67
Weldon Parts Inc.	Parts	854.96
Wiese Waterworks LLC	Building Repairs	353.43
WJAG	Annual Rent, Utilities	1,500.00
Zoubek Oil Company Inc.	Fuel	7,574.94
	Total Road/Bridge Claims with Payroll	835,045.28

FEDERAL AID SECONDARY FUND

Johnson Engineering Company	Professional Services	9,830.00
Knife River Midwest LLC	Asphaltic Overlay Projects	1,741,747.70
Madison County Treasurer	Interfund Transfer to Road/Bridge Fund	1,776,150.00
Mainelli Wagner & Associates, Inc.	Consulting Services	14,810.12
	Total Federal Aid Secondary Fund	3,542,537.82

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	VISITORS PROMOTION FUND		
Norfolk Area Visitors Bureau	Administrative Services		3,371.63
		Total Visitors Promotion Fund	3,371.63
	VISITORS IMPROVEMENT FUND		
Norfolk Area Visitors Bureau	Administrative Services		8,636.46
		Total Visitors Improvement Fund	8,636.46
	DRUG TESTING FUND		
Premier Biotech, Inc.	Medical Testing Services		740.46
		Total Drug Testing Fund	740.46
	INHERITANCE TAX FUND		
Battle Creek Public Library	Books		387.43
Madison County Treasurer	Interfund Transfer to Federal Aid Secondary Fund		1,000,000.00
Madison Public Library	Books, Subscriptions		2,071.96
Meadow Grove Public Library	Books, Subscriptions, Telephone Service, Supplies		4,299.48
		Total Inheritance Tax Fund	1,006,758.87
	LAW ENFORCEMENT OPERATING FUND		
Eakes Office Solutions	Supplies		345.72
Madison County Sheriff Inmate Fund	Cable TV Services		209.12
		Total Law Enforcement Operating Fund	554.84
	DRUG COURT FUND		
Yvonne Gerrard	Supplies		50.00
NMG LLC dba Norfolk Works	Medical Services		130.00
Putters Jewelry	Supplies		50.00
		Total Drug Court Fund	230.00

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Motion was made by Uhlir 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, Uhlir. Nays, none. Motion carried.

The Board adjourned at 12:39 P.M. to Tuesday, July 9, 2019, at 9:30 A.M.

ATTEST:

County Clerk Anne M. Pruss

Ronald Schmidt, Chairman
County Board of Commissioners

BOARD OF EQUALIZATION

Madison, Nebraska

June 25, 2019

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

Advance notice of meeting was published in the Thursday, June 20, 2019, 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 Ron Schmidt, Christian Ohl, and Troy Uhlir, County Assessor Jeff Hackerott, and County Clerk Anne Pruss. County Treasurer Donna Primrose was present from 1:00 P.M. to 1:05 P.M.

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

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Chairman Ohl opened a public hearing at 1:02 P.M. to receive testimony regarding the following tax exemption on real and/or personal property applications:

Orphan Grain Train Inc., 601 West Phillip Avenue, Norfolk
Our Savior Lutheran Church, 2420 West Omaha Avenue, Norfolk
Orphan Grain Train Inc., 601 West Phillip Avenue, Norfolk
Newman Grove Post No. 73 of the American Legion, P.O. Box 73, Newman Grove
Midtown Health Center Inc., 302 West Phillip Avenue, Norfolk

Chairman Ohl opened a public hearing at 1:02 P.M. to receive testimony regarding tax exemption on the real and/or personal property application of Midtown Health Center. Mr. Mike Drake, CFO for Midtown Health Center, Inc., reported that Midtown Health had purchased the property when it had become available after Dr. Gary Bring's retirement. Their goal is to use the location for future expansion to serve Madison. One option would be to expand dental services to Madison with a stand-alone dental clinic. Chairman Ohl asked if there is a big demand for services in Madison. Mr. Drake stated that there is, and that the mobile dental clinic has been well received and utilized in Madison. There were none present to speak in opposition. Chairman Ohl closed the public hearing at 1:07 P.M.

Chairman Ohl opened a public hearing at 1:08 P.M. to receive testimony regarding tax exemption on the real and/or personal property application of Newman Grove Post No. 73 of the American Legion. Mr. Raymond Flood, Adjuvant for American Legion Post No. 73, testified that the Albion Clinic decided to build a new clinic in Newman Grove and thus gave the previous clinic building to Post No. 73. The new purpose of the building is to move the Legion into the building as it has been well maintained and is a better building than the one they have been using. There were no comments or questions. There were none present to speak in opposition. Chairman Ohl closed the public hearing at 1:10 P.M.

Chairman Ohl opened a public hearing at 1:11 P.M. to receive testimony regarding tax exemption on the real and/or personal property application of the Orphan Grain Train, Inc. Mr. Paul Warneke introduced himself as the Orphan Grain Train treasurer and Mr. Grant Schmidt, Orphan Grain Train vice president. Mr. Warneke reported that the properties in question had been purchased to build a new warehouse across the street from the main headquarters. He stated that Mercy Meals will also be incorporated into the new headquarters. They are in the process of taking bids for the new construction as the old building had been torn down after purchasing the property. Mr. Schmidt further described what is being done at the location as well as the future plans. There were none present to speak in opposition. Chairman Ohl closed the public hearing at 1:14 P.M.

Chairman Ohl opened a public hearing at 1:14 P.M. to receive testimony regarding tax exemption on the real and/or personal property application of Our Savior Lutheran Church. Mr. Jason Doele introduced himself as the president of the congregation at Our Savior Lutheran Church. Mr. Doele stated that their church has been tax exempt for many years. He reported that the church purchased the Budweiser building on Omaha Avenue approximately two years ago. As Our Savior was taking over the building, Bruce Nelson of Eagle Distribution was moving out, he did not have a location so had to keep some office staff available at the church, which was allowed, with Mr. Nelson leasing it at 5% of the square footage. Mr. Doele reported that Eagle Distribution now has their own location, and Our Savior is now fully functioning 100% as a church and Sunday school, thus they are requesting to go back to 100% tax exemption. County Assessor Jeff Hackerott noted that this hearing was not for the church but for two side lots, which Mr. Doele stated had been purchased for parking. Mr. Hackerott asked if they were still just grass. Mr. Doele stated some rock had been put down before the Christmas service. He stated this is overflow parking and is undeveloped at this point other than the addition of the rock. Mr. Hackerott inquired about the

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future plans for these lots. Mr. Dole stated that the lots may be paved in the future, but there are no plans in the works now. There were none present to speak in opposition. Chairman Ohl closed the public hearing at 1:20 P.M. County Assessor Jeff Hackerott stated his opinion that the two lots owned by Our Savior Lutheran Church may qualify as intermittent use, but he anticipates that this might come back from the Department of Revenue as they are becoming particular about permissive exemptions.

Motion was made by Schmidt and seconded by Uhlir to approve the tax exemption on real and/or personal property applications as submitted. There was no further discussion. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Chairman Ohl opened a public hearing at 1:23 P.M. to receive testimony regarding the following motor vehicle exemption applications:

Faith Regional Health Services, 1500 Koenigstein Avenue, Norfolk	2016 Ford Edge
Mosaic, 105 East Norfolk Avenue, Norfolk	2005 Dodge Grand Caravan
Victory Road Assembly of God Inc., 200 North Victory Road, Norfolk	2017 Ford F350 Starcraft Bus

County Treasurer Donna Primrose reported that Faith Regional Health Services and Mosaic of Norfolk acquired different vehicles and that Victory Road Assembly of God acquired a Starcraft Bus; however, all organizations were previously approved. No public comments were received during the hearing. Chairman Ohl closed the hearing at 1:24 P.M.

Motion was made by Ohl and seconded by Schmidt to approve the motor vehicle exemption applications as submitted. Roll call vote: Ayes, Schmidt, Ohl 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 2019:

- 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

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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) 2019 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 #2019-1: Pete Becker, 3506 Portia Place, Norfolk
 Berry Hill 13th Addition Lot 8, Blk 1

Chairman Ohl opened a hearing at 1:38 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read which stated that the house is in the process of being sold. County Assessor Jeff Hackerott reported that the home has a purchase agreement for \$389,000 with a closing date on or before May 1, 2020. The current individuals have paid \$15,000 in earnest money and are currently renting the residence at \$2,000 per month for a year because they are trying to sell another property they own in Scottsbluff,

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Nebraska. Chairman Ohl closed the hearing at 1:42 P.M. Motion was made by Schmidt and seconded by Uhlir to adjust the 2019 property valuation to the recent purchase price of \$389,000. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-2: Gina Spittler, 509 West 8th Street, P.O. Box 1153, Madison
Tax Lots NW1/4 SW1/4 5-21-1 Pt Tax Lot 2 & All Tax Lots 3 & 4 5.79 AC

Chairman Ohl opened a hearing at 1:27 P.M. Gina Spittler appeared at the hearing and provided testimony on the property. Ms. Spittler stated that she moved into the property six months ago, and the property taxes have gone up 44%. One of the buildings stores RVs and is approximately 15 years old. County Assessor Jeff Hackerott reviewed the property on June 19, 2019, with Ms. Spittler. Mr. Hackerott stated that the property has a detached garage along with a small old barn with a small pasture and was used by Weiland Well Company. The storage space has a small office and a ½ bath, and the building is insulated and heated. It is a steel frame building with concrete floors. Commissioner Schmidt asked if the assessed value of the property was much different from what she had paid for the property. It was clarified that Ms. Spittler had purchased three parcels and that the protest is only for the parcel that has the shed, which has been assessed at \$56,094 which Ms. Spittler stated was an increase of \$13,000, which would be 44%. Chairman Ohl closed the hearing at 1:31 P.M. Motion was made by Schmidt and seconded by Uhlir to set the 2019 valuation of the property at \$53,677. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-3: Curtis Wragge, 83525 550th Avenue, Norfolk
PT SE1/4 SE1/4 27-23-2 11 AC (Robert Jansen Lot Split-1995)

Chairman Ohl opened a hearing at 1:45 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reviewed the property on June 20, 2019, without the property owner available. He did evaluate the outbuildings and confirmed that certain buildings are gone and others have fallen into disrepair and have been encroached upon by trees to the north. Chairman Ohl closed the hearing at 1:26 P.M. Motion was made by Schmidt and seconded by Uhlir to set the 2019 total valuation at \$273,741. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-4: Mark Westerman, 105 South 7th Street, Battle Creek
Scranton Subdivision Lot 5

Chairman Ohl opened a hearing at 1:49 P.M. Mr. Westerman filed Form 425. The hearing was rescheduled for July 23, 2019. Chairman Ohl closed the hearing at 1:49 P.M. Motion was made by Schmidt and seconded by Uhlir to move the hearing date to July 23, 2019. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-5: Marc Long, 1300 East Cedar Avenue, Norfolk
East Knolls First Subdivision Lot 8, Blk 2

Chairman Ohl opened a hearing at 1:50 P.M. Mr. Long notified the Clerk's office by email that he would like to withdraw his protest.

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Chairman Ohl closed the hearing at 1:50 P.M. Motion was made by Schmidt and seconded by Uhlir to withdraw the property valuation protest. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-6: Linda Berg, P.O. Box 64, Battle Creek
Western Town Lot Co's Addition Lot 9, Blk 29

Chairman Ohl opened a hearing at 1:56 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read and stated that the house had been empty and that the fire department burned it down on May 14, 2019. It had been a shack, was unlivable, and the assessor had taken pictures. County Assessor Jeff Hackerott advised that it was a house at 406 West Herman in Battle Creek and that what is left of the structure has been pushed into the hole in the ground, and it has not been cleaned up. He advised that he had been to the property on May 7, 2019. He stated that we cannot take the value of the house off because it was there at the first of the year. He suggested adjusting the value on the improvements. There was no other information offered. Chairman Ohl closed the hearing at 1:26 P.M. Mr. Hackerott stated he would like to create the value out of the system and make it 90% physical, which would bring the total down to \$9,588. Motion was made by Schmidt and seconded by Uhlir to set the 2019 total valuation of the entire parcel at \$9,588. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-7: Joel Vonderohe, 1411 Hillview Drive, Norfolk
Homewood Acres Lot 6, Blk 2

Chairman Ohl opened a hearing at 2:16 P.M. Mr. Vonderohe appeared at the hearing and submitted documents of the house. He stated that the land and building were appraised at \$229,000 but was purchased on February 15, 2019, at \$225,000. Mr. Vonderohe offered comparable properties in the area. County Assessor Jeff Hackerott reviewed the property with Mr. Vonderohe on June 24, 2019, with a walkthrough and walk around. The home is a brick ranch of about 2000 square feet. It was built in 1989. It has a brick veneer, the basement is finished, and there is a two-car garage, a small sunroom and a fireplace. He stated there was some water damage, but this had been repaired. Mr. Hackerott had a copy of an appraisal that was done when Mr. Vonderohe bought the home, and it was appraised at \$229,000. Chairman Ohl closed the hearing at 2:21 P.M. Motion was made by Schmidt and seconded by Uhlir to set the total valuation of the entire parcel at \$225,000. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-8: Laura Long, 100 East McAllister Street, Battle Creek
Dederman's Addition Lot 2, Blk 2

Chairman Ohl opened a hearing at 3:05 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read and only stated that the property was purchased for \$129,000. County Assessor Jeff Hackerott reviewed the property on June 20, 2019, along with Ms. Long. He stated that the home was converted into nine rental units and that Ms. Long purchased the property for \$129,500 in May 2019. He stated that there are only five units rented and rentable at this time, three studio apartments sharing one bathroom and two one-bedroom apartments. He advised that the other four units were unlivable. Chairman Ohl closed the hearing at 3:05 P.M. Motion was made by Schmidt and seconded by Uhlir to set the total valuation of the entire parcel at \$129,500. Roll call vote: Ayes, Schmidt, Ohl, Uhlir. Nays, none. Motion carried.

Protest #2019-9: Medelman's Lake Development, Paul Medelman, P.O. Box 168, Norfolk

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- Medelman's Lake Developer Vacancy Program
- Protest #2019-10: Medelman's Lake Development, Paul Medelman, P.O. Box 168, Norfolk
PT E $\frac{3}{4}$ NW $\frac{1}{4}$ 3-23-1 72.44 AC (Medelman's Lake Tract One)
- Protest #2019-11: Medelman's Lake Development, Paul Medelman, P.O. Box 168, Norfolk
PT S $\frac{1}{2}$ SW $\frac{1}{4}$ NE $\frac{1}{4}$ & PT W $\frac{1}{2}$ NW $\frac{1}{4}$ & PT S $\frac{1}{2}$ SE $\frac{1}{4}$ NW $\frac{1}{4}$ & PT N $\frac{1}{2}$ SW $\frac{1}{4}$ 3-23-1 103.11 AC
- Protest #2019-12: Medelman's Lake Development, Paul Medelman, P.O. Box 168, Norfolk
PT S $\frac{1}{2}$ S $\frac{1}{2}$ SW $\frac{1}{4}$ NW $\frac{1}{4}$ & Pt. N $\frac{1}{2}$ N $\frac{1}{2}$ NW $\frac{1}{4}$ SW $\frac{1}{4}$ 3-23-1 .76 AC
- Protest #2019-13: Medelman's Lake Development, Paul Medelman, P.O. Box 168, Norfolk
PT W $\frac{1}{2}$ NW $\frac{1}{4}$ 3-23-1 0.27 AC
- Protest #2019-14: Medelman's Lake Development, Paul Medelman, P.O. Box 168, Norfolk
PT N $\frac{1}{2}$ SW $\frac{1}{4}$ 3-23-1 0.34 AC

Chairman Ohl opened a hearing at 2:28 P.M. Mr. Paul Medelman appeared at the hearing and testified on property protest #2019-9 through #2019-14, which would be discussed at the same time. Patty Roeder was also in attendance. Paul Medelman with Medelman's Lake Development was present to offer testimony. Mr. Medelman stated it was his understanding that the Vacancy Program would stay the same. County Assessor Jeff Hackerott stated that the Vacancy Program actually changes every year. Mr. Hackerott stated that Mr. Medelman has elected to have this group of properties treated as what is generically called a developer discount. As a simple explanation, Mr. Hackerott described that all of the lots still owned are wrapped into one parcel, a value is created for that parcel, and the property owner provides listing prices for all properties, the intended sell-out or holding period and the interest rate from where the money was borrowed, with all of this needing to be submitted by January 1 of the year. Basically, the total asking price for all lots is discounted based on the length of time the developer has stated it would take to sell the properties. Basically, the properties are discounted based on the time it is going to them to sell. Mr. Medelman stated that this amount has almost doubled, going from \$540,000 to \$900,000. Mr. Hackerott stated that when this was brought in by Medelman last year, it was listed as approximately \$1.3 million, and the board lowered it to \$720,000 as the paving stuff was not in. Mr. Medelman stated that now instead of \$1.3 million, it is down to approximately \$900,000. Mr. Medelman stated there had been 18 lots total with 7 sold to date. Mr. Medelman stated that the projections he had made were based on the information provided by the engineer when the development was begun, with the projection of there being a three-year sell-out, which he is now behind on because of engineers, weather and delays in getting started. Mr. Medelman stated he is behind schedule by about seven or eight months or maybe a year from where he would have liked to have been. He stated that in hindsight, the engineer's three-year sell-out projection was pretty aggressive. Mr. Medelman stated that they are behind by approximately four lots. Mr. Hackerott stated that the County is using an anticipated four-year sell-out period. Mr. Medelman asked if this could be adjusted if the properties don't sell in that time period, with Mr. Hackerott stated it is adjusted every year. Mr. Hackerott stated that he presumed Mr. Medelman would file again before January 1, 2020, and that filing would show how many lots sold and how many he still owns. Mr. Hackerott didn't think interest rates would change with Mr. Medelman stating they already had from when he started the process, not quite but close to a percent. Mr. Medelman stated that when borrowing \$2 million, it can go up pretty fast, and any help he can get from the County would be appreciated. Mr. Medelman stated that developments like these take a little while to get going, but it is coming along with basements getting poured and things moving along, but they are not getting a lot of phone calls right now as far as new sales. Mr. Medelman stated that the Vacancy Program does help. He asked if this is determined using a certain formula. Mr. Hackerott stated that the County uses the Eldridge Discount Equity tables. Mr. Medelman stated that any assistance from the County would be appreciated. Chairman Ohl closed

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the hearing at 2:39 P.M. Motion was made by Schmidt and seconded by Uhlir to make no change to the 2019 property valuations for the subject parcels. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2019-15: Judith Otten, 122 El Camino Drive, Norfolk
Suburban Acres Lot 12 (24-24-1)

Chairman Ohl opened a hearing at 2:51 P.M. Mrs. Judith Otten appeared at the hearing and submitted documents of the land. Mrs. Otten testified that she and her husband have maintained this property for several years, and there is no way to build on it due to the sewer line that runs through this portion of the land. She stated that this area is used as a walking or bicycle path between Eastern Heights and Suburban Acres to get to the bike and walking lane along Highway 35. County Assessor Jeff Hackerott reviewed the property on June 20, 2019. He stated that part of the driveway does run onto this area. Chairman Ohl closed the hearing at 3:01 P.M. Mr. Hackerott was asked for his suggestion. He suggested making no adjustment as the lot already carries an adjustment of 75% because it is an unbuildable lot. Motion was made by Schmidt and seconded by Uhlir to set the 2019 valuation of the parcel at \$3,999. No Change. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2019-16: James Nathan, 53439 822½ Road, Newman Grove
SE¼ NW¼ 31-21-4 40 AC

Chairman Ohl opened a hearing at 2:07 P.M. No one appeared at the hearing to offer verbal testimony. Commissioner Ohl read his statement aloud. The statement stated that the grain bin system and leg were hit by a tornado that came through in June 2018. The grain bin has been cleaned up, and there is no longer any grain storage on this property. County Assessor Jeff Hackerott had reviewed the property within the week. He stated that the grain bin had been removed and that there was minor damage to the house and an old barn is still standing. Chairman Ohl closed the hearing at 2:10 P.M. Mr. Hackerott stated outbuildings had been rated as \$64,310 and that this be adjusted to \$35,464. Motion was made by Uhlir and seconded by Schmidt set the 2019 assessed value at \$467,721. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2019-17: Angela Kruid, 720 South 12th Street, Norfolk
Glenwood Addition Lot 6, Blk 3

Chairman Ohl opened a hearing at 3:33 P.M. No one appeared at the hearing to offer verbal testimony, but documents from Mrs. Kruid were presented and read. Ms. Kruid's written testimony, in summary, stated that since she purchased her home in 2011, the valuation has continually increased, and that this year it has increased by \$13,517. She indicated that she understands increases due to the economy changing. She stated that no changes have been made to the property since purchase. She stated that when she reviewed the assessed values of homes around her, hers is considerably higher. Ms. Kruid stated that she takes care of her property by keeping it clean and picked up compared to her neighbors' properties. She feels she is being penalized for putting in personal time and effort to keep her property looking respectable. Since she had not made any changes or additions to the property in the last year, she was requesting that the assessed value remain the same. County Assessor Jeff Hackerott stated he had called Mrs. Kruid to ask for an appointment to review the property on June 19, 2019. She returned his call stating she was leaving to go to Ireland for two weeks. He received permission to go in the backyard and take pictures. He agreed that she is one of the higher values on her street, but there are three parcels valued higher than hers. He states that Mrs. Kruid does take care of her property, probably better than her neighbors. Mr. Hackerott stated that though it

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isn't a penalty, her value is probably higher because she does take care of it. Chairman Ohl closed the hearing at 3:38 P.M. Motion was made by Schmidt and seconded by Uhlir to lower the valuation by \$1,000 and set the 2019 total valuation of the entire parcel at \$117,951. Roll call vote: Ayes, Schmidt, Ohl, and Uhlir. Nays, none. Motion carried.

Protest #2019-18: Marvin Stender, 16303 Woodland Drive, Omaha
PT SW¼ 32-21-2 155 AC

Chairman Ohl opened a hearing at 3:26 P.M. Mr. Stender appeared at the hearing to offer testimony on his property. He stated that he has owned the property for the past 16 years and that part of this land site is water. County Assessor Jeff Hackerott stated that there is a pivot on the quarter and a portion of the property came out of CRP in 2018. He suggested that Mr. Stender look into WRP Land since the CRP will not let this land back into the program. Chairman Ohl closed the hearing at 3:30 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.

Motion was made by Uhlir and seconded by Schmidt to approve the minutes of the June 11, 2019, meeting. Roll call vote: Ayes, Ohl, Schmidt and Uhlir. Nays, none. Motion carried.

County Assessor's report of overvalued and undervalued property. County Assessor Jeff Hackerott recommended approval of changes in valuation of the parcels after the March 19, 2019, deadline for things such as properties that were not reported to the Assessor, which could include things such as someone adding a bin without a permit. Mr. Hackerott suggested it be added to the tax rolls. He stated a lot of this involves are procedural things such as lot splits. A couple of them are parcels added to tax rolls that are no longer exempt or were sold.

Motion was made by Uhlir and seconded by Schmidt to accept the County Assessor's undervalued and omitted property tax for the year 2019. There was no discussion. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

Chairman Ohl recessed the meeting at 4:00 P.M. to July 9, 2019 at 1:00 P.M.

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County Clerk Anne M. Pruss

Christian Ohl, Chairman
County Board of Commissioners