

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

July 2, 2013

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 27, 2013 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Lee Klein called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Lee Klein, Jerry McCallum, and Christian Ohl, County Highway Superintendent Richard Johnson, County Clerk Nancy Scheer, Norfolk Daily News reporter Jerry Guenther, US92 reporter Brian Masters, and WJAG reporter Paul Hughes. Also present at the meeting were Chief Deputy Public Defender Kyle Melia, Deputy Public Defender Chesley Hartner, and attorney Matthew Headley. Planning and Zoning Administrator John Johnson joined the meeting at 9:34 A.M. and Clerk of the District Court Marjorie Schaffer joined the meeting at 9:46 A.M.

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

- 1) Approval of minutes of the June 18, 2013 meeting
- 2) Acknowledge receipt of the continuation Certificate of the Official Bond of Tim Means as Secretary/Treasurer of Meadow Grove Rural Fire District
- 3) Approval of County Board memo to departments regarding 2013-2014 fiscal year budgets
- 4) Acknowledge receipt of the amended Cost Allocation Plan for the fiscal year ended June 30, 2011 and authorization for execution of the certification

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

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

Pursuant to published legal notice in the Saturday, June 22, 2013 edition of The Norfolk Daily News, Chairman Klein opened a public hearing at 9:34 A.M. to receive citizens' comments regarding the application of Sunderman Family for renewal of a conditional use permit for a feedlot in Section 3-22-1. The applicants, Douglas, Renee, and Stephen Sunderman were present during the hearing.

Planning and Zoning Administrator John Johnson reported that the Sunderman family had the opportunity to renew the conditional use permit for the livestock operation under the previous zoning regulations; but, they chose to renew the application under the matrix. He stated that the matrix score far exceeded the 350 points required. He read the conditions of the conditional use permit as outlined on the proposed resolution. Mr. Johnson reported that no opposing testimony was given at the Planning Commission hearing and the application was unanimously recommended for approval by the Joint Planning Commission.

The applicant, Doug Sunderman, requested renewal of the conditional use permit. He explained that the feedlot operation is located at 83386 556th Avenue, which is one mile east and one mile south of the Old Home Café intersection. He stated that the operation is growing and they try to improve each year.

Chairman Klein stated that he has not heard any complaints regarding the feedlot operation. He expressed his appreciation for the livestock operation being located in Madison County and stated that the business was an important part of the economy. Commissioner McCallum complimented the Sunderman family on doing a good job.

Travis Casperson, employee of Settje Agri Services, stated that he would answer any questions regarding the livestock nutrient management plan for the Sunderman livestock operation; however, no questions were asked.

No one expressed opposition to renewal of the conditional use permit during the hearing. Chairman Klein closed the hearing at 9:38 A.M.

After discussion, the following resolution was introduced:

RESOLUTION #2013-33

A RESOLUTION GRANTING A CONDITIONAL USE PERMIT FOR CERTAIN LAND LOCATED IN THE COUNTY OF MADISON, NEBRASKA UNDER AUTHORITY GRANTED BY THE MADISON COUNTY ZONING AND SUBDIVISION RESOLUTION AND LEGISLATIVE BILL 186 (1978)

WHEREAS, having given proper notice and holding a public hearing as provided by law and under the authority of and subject to the provision the Madison County Zoning and Subdivision Resolution and Legislative Bill 186 (1978).

WHEREAS, the Madison County Joint Planning Commission and the Madison County Board of Commissioners have established the following Statement of Finding of Facts:

1. The application is consistent with the Madison County Comprehensive Plan.
2. The application is consistent with the Madison County Zoning and Subdivision Regulations.
3. This feedlot last received a Conditional Use Permit in 2003 under the prior zoning regulations.
4. This Conditional Use Permit could have been renewed under the prior zoning regulations, but the Sunderman Family chose to renew under the 2003 "Matrix" Regulations.
5. The score for this facility on the Madison County Livestock Feeding Operation Siting Matrix was 489 points, and 350 points is needed to pass.
6. The feedlot setback for a 9,000 head operation is 2,640 ft. from the nearest non-farm single family dwelling. The only home within the setback is owned by the applicant.
7. There was no testimony at the Planning Commission public hearing opposing the application.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Madison County, Nebraska, hereby grants a Conditional Use Permit to Douglas Sunderman (dba Sunderman Family) for a confined animal feed lot as provided under Article Four, Section 402 "AG1" Intensive Agriculture District, Madison County 2003 Zoning and Subdivision Resolution, on the following described land:

The Northeast ¼ of Section 3, Township 22 North, Range 1 West of the 6th P.M., Madison County, Nebraska.

This Special Use Permit shall be subject to the following conditions in addition to those established within the zoning regulations:

1. This is a Large Animal Feeding Operation Conditional Use Permit for an operation of up to 9,000 head equivalent of feeder cattle and up to 300 additional head equivalent of other livestock such as horses, chickens, etc.
2. This conditional use permit shall be for an unlimited amount of time subject to successfully passing an annual review of the Madison County Livestock Feeding Operation Siting Matrix, implementing the additional conditions of this permit, and will become effective with the adoption of this resolution. This permit is subject to all of the Madison County Zoning and Subdivision Regulations and the governing powers of the State of Nebraska, and shall be operated to meet both groups.
3. This permit is subject to the Madison County Zoning and Subdivision Regulations, the laws of Nebraska and the United States Government and the CAFO permitted here shall be operated to comply with all of these entities.
4. Any new owner/operator of this operation must give notice to the Madison County Zoning Administrator 30 days prior to the closing date of the sale.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that upon taking effect of this Resolution, this Conditional Use Permit shall be entered and shown on the Official Zoning Map of Madison County, previously adopted by reference, and said map is hereby reincorporated as part of the Madison County Zoning and Subdivision Resolution as amended.

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

Pursuant to published legal notice in the Saturday, June 22, 2013 edition of The Norfolk Daily News, Chairman Klein opened a public hearing at 9:40 A.M. to receive citizens' comments regarding a proposed amendment to the County Zoning and Subdivision Regulations concerning established residential setbacks for non-incorporated areas of the County.

Planning and Zoning Administrator John Johnson explained that the proposed amendment would clarify the current regulations to change the front yard setbacks on a county road to allow a current building or shelterbelt to be used as the setback as long as it would not be a traffic hazard. He explained that there are many buildings that were constructed prior to adoption of the zoning regulations and owners would like to improve the building or use the same foundation to construct a new building. He explained that the access point must be internal and not accessed from the road. He further explained that the second part of the amendment is in regard to residential lots that were planned under the old regulations. He explained that the amendment proposes a rear setback of 10 feet and a side yard setback of 20 feet.

No public comments were received. Chairman Klein closed the public hearing at 9:44 A.M.

After discussion, the following resolution was introduced for consideration:

RESOLUTION #2013-34

A RESOLUTION AMENDING BY REFERENCE CERTAIN LANGUAGE IN THE MADISON COUNTY ZONING AND SUBDIVISION RESOLUTIONS UNDER THE AUTHORITY GRANTED BY SECTIONS 23-114.01 THROUGH 223-114.05 AND 23-165 OF THE REVISED STATUTES OF NEBRASKA, 1943.

WHEREAS; having received a recommendation from the Madison County Joint Planning Commission and proper notice been given and public hearing held as provided by law.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Madison County, Nebraska, hereby amends the Madison County Zoning and Subdivision Resolution with new text in *Italics* and removed text ~~stricken~~ as follows:

ARTICLE FOUR – All Sections, Lot Requirements and Intensity of Use, Part 3.

- g. *The Zoning Administrator may allow a front yard setback on a county road to be established by a building, agricultural structure or shelterbelt, provided the Zoning Administrator rules said setback would not be a traffic hazard or inside a sight triangle. Grain storage facilities permitted under this section may not access from the road side. The Zoning Administrator may consult with the Highway Superintendent prior to making this decision.*
- h. *Setbacks on residential lots shall be as follows:*
 1. *Front yards – 50 feet from edge of right-of-way or 83 feet from the center of a county road.*
 2. *Side Yards – 20 feet from an interior lot line.*
 3. *Rear Yards – 10 feet unless rear yard borders on a center pivot irrigated agricultural field.*

A duly advertised hearing has been held by the Madison County Planning Commission and the Madison County Board of Commissioners after a recommendation by said Planning Commission.

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

Stan Staab, General Manager of Lower Elkhorn Natural Resources District, appeared before the Board to request funding to assist with a proposed rural water system study. He explained that the Lower Elkhorn proposed rural water system is located primarily in Madison County, but it extends into Stanton County and into the Humphrey area. He reported that the Lower Elkhorn Natural Resources District has been working on the proposed rural water system since the fall of 2012 and it was brought about in part by the drought last year. He explained that when the drought occurred there was a conflict between irrigation and domestic well users. He presented a map which reflected individuals who reported problems with domestic wells.

Mr. Staab stated that people who had problems came to the Lower Elkhorn Natural Resources District inquiring what the district could do for them. He reported that the NRD decided to put a cost share in place to assist individuals and also to propose a rural water system. He stated that in addition to problems with wells, individuals also reported that the water tasted terrible. He explained that the water quality on properties located south of the Elkhorn River is not good and it has been that way for a long time. Mr. Staab explained that the NRD decided that a solution may be a rural water system which could address both the domestic well issues and the water quality. He stated that an advisory group was formed and several meetings were held. He explained that he is appearing before the Board of Commissioners on behalf of the advisory committee and the NRD Board of Directors to request funding for planning and completing the study. He presented a map which reflected the location of 211 individuals who have shown an interest in a rural water system and who have each contributed \$100. He also submitted a list of homeowners and businesses who expressed an interest in the rural water system. Mr. Staab stated that the rural water system feasibility study is being completed by JEO Engineering and has an estimated cost of \$67,900. He explained that the NRD has solicited contributions from the City of Battle Creek which has chosen not to participate at this time. He stated that \$5,000 in funding has been received from the City of Madison, City of Humphrey, City of Norfolk, and the Lower Elkhorn NRD. He explained that additional funds in the amount of \$26,800 are required. In addition, he explained that there is a possibility of receiving a grant between \$15,000 and \$25,000 from the Health and Human Services for water quality issues. He reported that the grant is competitive across the entire state and the NRD applied for this grant and was denied; but, another application will be completed in the fall. Mr. Staab explained the Improvement Project Area is outlined in yellow on the map and must be legally defined. He stated that any dots on the map located outside the project area will require a public hearing to move the boundary. He explained that the NRD is still accepting sign-ups for the rural water system.

Chairman Klein reported that the map reflects that a well in Section 19 of Battle Creek Precinct reported pumping problems; however, new wells were just drilled for the City of Battle Creek in Section 18. Chairman Klein stated that some of the domestic wells were not drilled deep enough. Stan Staab responded that during the time when many of the domestic wells were drilled, there weren't problems and historic droughts.

Mr. Staab reported that Logan East Rural Water System was established in 1990 and extends into Dodge, Burt, and Washington Counties. He stated that this system has 1,200 users, including three small communities, and the system has functioned exceptionally well and is managed by three people. He reported that people are spending between \$15,000 and \$20,000 to hook onto the Logan East Rural Water System because they don't have good water. He stated that one of the first questions that people are asked by a lender in this area is whether the property is hooked onto a rural water system. Mr. Staab reported that the most recent rural water project is the Wau-Col Regional Water System located in the Wausau/Coleridge area. He explained that the project was completed in the summer of 2012 and consists of approximately 35 miles of water pipeline and a 100,000 gallon elevated water tank located in Wausau. He stated that the water system runs from Wausau to Jerry's Hilltop Café and Coleridge brings water through an indirect line to Belden. In addition, he stated that the Wau-Col Water Systems also serves the communities of Magnet and McLean.

Mr. Staab reiterated that the Lower Elkhorn NRD is requesting the Board of Commissioners to contribute \$5,000 to the proposed Lower Elkhorn rural water system. He stated that he would like to approach the funding request from the aspect of economic development for the area. He explained that they talk about sustainability, keeping people in the area, and keeping strong viable livestock operations in the area and that all these components go together. He reported that Doug Sunderman is a member of the advisory committee for the proposed Lower Elkhorn rural water system. He stated that typically rural water systems are built from customers involved in the system. Mr. Staab stated that the NRD has meetings to explain the proposed system to obtain seed money for the study and then it will be up to the U.S.D.A. to help fund the project if it becomes a reality. He reported that the project looks very solid based upon the 211 people who have already signed up. He stated that it is not known at the current time if the City of Humphrey will be involved in the project. He explained that the feasibility study should be completed sometime in the winter and the NRD is hopeful that the study will show positive results so they can move ahead with the project.

Commissioner Ohl questioned how many individuals the NRD expected to sign up for the rural water system. Stan Staab responded that they estimated that approximately 150 people would sign up; however, more interest was expressed. He stated that there are approximately 1,100 landowners that have been identified within the Improvement Project Area. He reported that the NRD will continue to recruit users. He explained that the advisory committee set a fee of \$100 to sign up for the project; however, on June 3rd the sign-up fee increased to \$250.

Planning and Zoning Administrator John Johnson reported that the water in his office is unsafe to drink and the office is located in the Improvement Project Area. Chairman Klein stated that the phone calls he has received have been in opposition to the County providing funding for the rural water system. He stated that the County is not opposed to the project and he hopes the NRD is successful. Commissioner McCallum recommended that the Board table the request to allow an opportunity to receive input from County constituents.

Motion was made by McCallum and seconded by Ohl to table a decision on the request from Lower Elkhorn Natural Resources District to provide funding for a rural water system feasibility study. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Chairman Klein announced that Public Defender Melissa Wentling submitted a letter of resignation effective July 26, 2013. He stated that more than one person has expressed an interest in the job. Commissioner McCallum recommended that applications be submitted for the position and interviews be conducted.

After discussion, a motion was made by McCallum and seconded by Ohl to authorize the County Clerk to advertise for applications for the Public Defender position vacated by Melissa Wentling. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Chairman Klein stated that the Board would like to proceed as quickly as possible. He suggested setting a special meeting to conduct interviews during the week of July 22nd.

Chief Deputy Public Defender Kyle Melia reported that the State Statutes provide that if the vacancy extends past the resignation date, the Chief Deputy takes over until the County Board makes an appointment.

The following written report was reviewed:

- 1) Sale of surplus property report

Motion was made by McCallum and seconded by Ohl to deny a claim in the amount of \$101.29, payable to Melissa Wentling, for reimbursement of a notary stamp since the renewal is for a four-year term and Ms. Wentling submitted a letter resigning her Public Defender position. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Motion was made by McCallum and seconded by Ohl to deny a claim in the amount of \$20.00, payable to Gail Collins, for reimbursement of a meal because no itemized meal ticket was attached to the claim. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The following claims were audited:

GENERAL FUND

Total Net Payroll		123,701.20
Steven Abler	Mileage, Planning and Zoning	98.20
Academic Choir Apparel	Judicial Robe, District Court	244.00
Roger Acklie	Board Member Expense, Planning and Zoning	50.00
Mark Albin	Legal Services, County Court	279.32
Tamara Amen	Jury Fees, District Court	51.95
American Family Life Assurance Company	Insurance Premiums	530.75
Ameritas Life Insurance Corporation	Employee Share Retirement	8,247.54
Ameritas Life Insurance Corporation	Employer Share Retirement	12,052.93
Ameritas Life Insurance Corporation	Insurance Premiums	357.76
Kristie Arens	Jury Fees, District Court	51.95
AS Central Services	Telephone Service, Planning and Zoning	21.49
AS Central Services	Telephone Service, Noxious Weed	21.48
AS Central Services	Telephone Service, Veterans' Service Office	57.49
Scott Austin	Jury Fees, District Court	51.95
Gina Baker	Jury Fees, District Court	51.95
Charles Balsiger	Legal Services, County Court	442.60
Jeremy Barg	Jury Fees, District Court	51.95
Kenneth Bierman	Meals, Mileage, Veterans' Service Office	40.77
Black Hills Energy	Gas Service, Planning and Zoning	9.57
Black Hills Energy	Gas Service, Noxious Weed	9.57
Black Hills Energy	Gas Service, Veterans' Service Office	19.66
James Black	Jury Fees, District Court	51.95
Blue Cross Blue Shield of Nebraska	Insurance Premiums	958.19
Bomgaars	Supplies, Noxious Weed	50.09
Bessie Bove	Prior Service Benefits	12.00
Brandl Electric	Repairs, Courthouse	505.00
Michael Glenn Brown	Jury Fees, District Court	51.95
Nathaniel Caauwe	Jury Fees, District Court	51.95
Duane Raymond Carlow	Jury Fees, District Court	51.95
Carney Law, P.C.	Legal Services, County Court	2,417.39
Champs Inc.	Maintenance Contract, County Jail	2,166.00
Hailey Christiansen	Insurance Reimbursement	12.78
City of Norfolk	Parking, Veterans' Service Office	22.50
Clerk of the Supreme Court	Fees, District Court	125.00
Colonial Life and Accident Insurance	Insurance Premiums	247.46
Connecting Point	Services, County Clerk	101.25
Connecting Point	Supplies, Data Processing	20.95
Connecting Point	Equipment, County Attorney	84.00
Connecting Point	Software, County Jail	592.00
Consolidated Management Company	Meals, County Sheriff	4.25
Constellation Newenergy Gas Division	Gas Service, Planning and Zoning	15.62
Constellation Newenergy Gas Division	Gas Service, Noxious Weed	15.63
Constellation Newenergy Gas Division	Gas Service, Veterans' Service Office	2.79
Shelly Coover	Jury Fees, District Court	51.95
Credit Management Services, Inc.	Garnish of Wages	135.39
Dent Specialists	Repairs, County Sheriff	42.70
Larry Dittberner	Meals, Mileage, Veterans' Service Office	42.08
Cynthia Dohmen	Jury Fees, District Court	51.95
Douglas County Treasurer	Morgue Room Fees, Law Enforcement	250.00
Kelly Driscoll	Jury Fees, District Court	51.95
Eakes Office Plus	Supplies, District Court	4.14
Eakes Office Plus	Supplies, County Jail	797.62
Eastern Auto Service Inc.	Repairs, County Sheriff	64.55
ECMC	Garnish of Wages	142.34
Ed Roehr Safety Products	Supplies, County Sheriff	1,190.30
Electrical Engineering & Equipment Company	Supplies, Courthouse	95.02

Electronic Contracting Company	Repairs, Courthouse	7,870.00
Enviromaster Inc.	Supplies, County Jail	60.00
First Concord Benefits Group, L.L.C.	Administrative Fees, Deductible Buy-Down	6,053.07
Ray Flood	Meals, Mileage, Veterans' Service Office	72.75
Floor Maintenance	Supplies, County Jail	691.57
Susan Follette	Jury Fees, District Court	51.95
Frontier	Telephone Service, Courthouse	966.56
Gall's Inc.	Uniforms, Equipment, County Jail	377.62
Gillette Printing	Supplies, County Sheriff	40.00
Kelsey Gnirk	Jury Fees, District Court	51.95
Richard Grant	Mileage, Planning and Zoning	247.16
Greve's Turf Systems	Repairs, Courthouse	205.00
Greve's Turf Systems	Repairs, County Jail	60.00
Joy Griffith	Board Member Expense, Planning and Zoning	10.00
Cary Gronenthal	Jury Fees, District Court	51.95
Adriana Gutierrez	Jury Fees, District Court	51.95
Bruce Haase	Jury Fees, District Court	51.95
Mary Jo Hamik	Jury Fees, District Court	51.95
William Hatterman	Meals, Mileage, Veterans' Service Office	53.54
Headley Law Office, P.C., L.L.O.	Legal Services, County Court	2,183.00
Pamela Henrickson	Jury Fees, District Court	63.25
Terry Hochstein	Meals, Veterans' Service Office	17.01
Douglas Hoffman	Jury Fees, District Court	51.95
Home For Funerals	County Burial, County Relief	1,200.00
HyVee East Pharmacy	Prescriptions, County Jail	7.86
Interstate All Battery Center	Supplies, County Sheriff	98.64
Jack's Uniforms	Supplies, County Sheriff	140.89
Nancy Jochum-Schramm	Court Reporting, Mental Health	50.00
Jeremy Johnson	Jury Fees, District Court	51.95
Johnson's Inc.	Repairs, Veterans' Service Office	75.00
Keenan Law, P.C., L.L.O.	Legal Services, District Court	2,123.95
Ricki Kropf	Jury Fees, District Court	51.95
L-Tron Corporation	Supplies, County Sheriff	29.10
Lancaster County Sheriff's Office	Service Fees, District Court	19.80
Francis Leathers	Jury Fees, District Court	51.95
Jessica Leist	Jury Fees, District Court	51.95
Linsali, Inc.	Appraisal Services, Reappraisal	5,000.00
Louderback Drug	Prescriptions, County Jail	762.31
Madison County Clerk	Tax Deposit	46,498.38
Madison County Sheriff Inmate Fund	Supplies, Prescriptions, County Jail	137.64
Madison County Sheriff	Fees, County Court	1,116.03
Madison County Sheriff	Fees, District Court	440.61
Madison County Sheriff	Service Fees, Mental Health	129.30
Madison County Sheriff	Training, County Sheriff	895.00
Madison County Treasurer	Insurance Reimbursement	150.00
Madison National Life	Insurance Premiums	121.28
Matteo Sand & Gravel Company Inc.	Supplies, Courthouse	1,002.00
Crystal Maurer	Jury Fees, District Court	51.95
Debra May	Jury Fees, District Court	57.60
Mitch McCormick	Jury Fees, District Court	51.95
Christal McDonald	Transcripts, Law Enforcement	120.70
Kyle Melia	Postage, Public Defender	8.68
Christian Merchant	Jury Fees, District Court	51.95
Microfilm Imaging Systems	Maintenance Agreements, Software, Register of Deeds	8,050.00
Microfilm Imaging Systems	Software, Law Enforcement	634.00
Midwest Health Partners	Medical Services, County Jail	308.00
Midwest Plumbing & Heating	Supplies, Repairs, County Jail	2,053.53
Merlin Milander	Mileage, Planning and Zoning	90.47
Shelli Moore	Jury Fees, District Court	51.95
Morland, Easland & Lohrberg, P.C.	Legal Services, County Court	2,115.30
Moyer & Moyer	Legal Services, County Court	297.00
Linda Nathan	Jury Fees, District Court	51.95
Nationwide Retirement Solutions	Deferred Compensation	1,005.00
Nebraska Child Support Payment Center	Garnish of Wages	276.92
Nebraska Medical Center	Medical Services, County Jail	1,365.38
Nebraska Public Power District	Utilities, Planning and Zoning	61.91
Nebraska Public Power District	Utilities, Noxious Weed	105.07
Nebraska Public Power District	Utilities, Veterans' Service Office	41.58
NMG, L.L.C.	Medical Services, County Jail	88.00
NMG, L.L.C.	Medical Services, Juvenile Detention	64.00
Norfolk Auto Center	Repairs, County Sheriff	43.09
Norfolk Daily News	Publication Costs, Courthouse	179.36
Northeast Community College	Training, County Jail	684.40
Northeast Nebraska Area Agency on Aging	Funding	14,816.00
Northeast Nebraska Juvenile Services, Inc.	Board of Juveniles	30,201.25
Northeast Nebraska Economic Development District	Annual Dues	875.00
Brent Nygren	Board Member Expense, Planning and Zoning	25.00

Valorie Olson	Court Reporting, Mental Health	50.00
Merlin Oswald	Mileage, Planning and Zoning	175.83
Phillips 66	Fuel, County Sheriff	1,861.60
Troy Philpott	Jury Fees, District Court	71.73
Physicians Laboratory, P.C.	Autopsy Costs, Law Enforcement	2,700.00
Pierce County Court	Copies, Law Enforcement	3.00
Pinnacle Bank	Supplies, Register of Deeds	17.70
Ryan Podoll	Jury Fees, District Court	51.95
Jim Prauner	Board Member Expense, Planning and Zoning	5.00
Ted Preister	Jury Fees, District Court	51.95
Gwendolyn Ptak	Jury Fees, District Court	51.95
Jared Radenz	Jury Fees, District Court	51.95
Beth Rees	Jury Fees, District Court	51.95
Region 4 Behavioral Health System	Quarterly Funding	13,422.00
Renner Auto Body	Repairs, County Sheriff	500.00
Reynoldson's Inc.	Fuel, Noxious Weed	491.84
Carrie Rutjens	Jury Fees, District Court	80.20
Donald Rutjens	Mileage, Planning and Zoning	233.16
Sara Santee	Jury Fees, District Court	51.95
Stanley Schapman	Board Member Expense, Planning and Zoning	45.00
Becky Schroeder	Jury Fees, District Court	57.60
Judy Schroeder	Prior Service Benefits	11.00
Secretary of State	Publication, Law Enforcement	20.00
Shell Fleet Plus	Fuel, Planning and Zoning	183.11
Shell Fleet Plus	Fuel, Reappraisal	78.59
Shell Fleet Plus	Fuel, County Sheriff	4,168.10
John Skogstoe	Jury Fees, District Court	51.95
Anthony Squire	Jury Fees, District Court	55.34
State of Nebraska Clerk of the Legislature	Copies, Law Enforcement	53.80
Todd Stewart	Board Member Expense, Planning and Zoning	15.00
Stratton, DeLay Doele, Carlson & Buettner, P.C., L.L.O.	Legal Services, County Court	1,412.10
Ben Sudbeck	Jury Fees, District Court	51.95
Donald Svitak	Postage, Noxious Weed	6.11
Dale Taylor	Interpreting Services, Public Defender	382.50
Thomson Reuters West	Subscription, County Attorney	568.05
Trane	Maintenance Agreement, Repairs, Courthouse	3,064.70
UPS	Shipping Costs, Courthouse	29.21
US Bank Corporate Payment System	Fuel, Supplies, Uniforms, County Sheriff	614.03
Verizon Wireless	Telephone Services, Courthouse	33.10
Verizon Wireless	Telephone Services, Reappraisal	40.01
Verizon Wireless	Telephone Services, County Sheriff	1,699.58
Verizon Wireless	Telephone Services, Law Enforcement	85.67
Tamara Volden	Insurance Reimbursement	12.78
Edward Wagner	Jury Fees, District Court	51.95
Dave Walahoski	Board Member Expense, Planning and Zoning	40.00
Chance Watson	Jury Fees, District Court	51.95
Western Office Technologies	Supplies, County Sheriff	64.77
Jan White	Jury Fees, District Court	51.95
Zee Medical Service	Supplies, County Sheriff	20.90

ROAD/BRIDGE FUND

Total Net Payroll		28,255.95
American Family Life Assurance Company	Insurance Premiums	276.25
Ameritas Life Insurance Corporation	Employees Share Retirement	1,694.45
Ameritas Life Insurance Corporation	Employers Share Retirement	2,541.48
Ameritas Life Insurance Corporation	Insurance Premiums	118.48
AS Central Services	Telephone Services	24.10
B's Enterprises	Culverts	630.00
Battle Creek Farmer's Coop	Fuel	10,469.34
Battle Creek Municipal Light & Power	Utilities	197.31
Black Hills Energy	Gas Service	120.15
Blue Cross Blue Shield of Nebraska	Insurance Premiums	67.06
Bomgaars Supply Inc.	Shop Supplies	973.96
Carhart Lumber Company	Shop Supplies	46.96
Cartridge World	Supplies	48.99
Colonial Life and Accident Insurance	Insurance Premiums	121.80
Constellation Newenergy Gas Division LLC	Gas Service	46.73
Cornhusker International Trucks	Parts	38.41
Diamond Vogel	Paint	36,754.85
Eastern Nebraska Telephone	Telephone Service	50.77
Fastenal Company	Shop Supplies	63.57
First Concord Benefits Group	Administrative Fees, Deductible Buy-Down	1,745.90
Frontier	Telephone Service	146.67
Green Line Equipment	Parts	709.08
Jebro Inc.	Asphaltic Materials	3,141.18
Johnson Engineering Company	Engineering Services, Bookkeeping Services	3,760.00

K & S Door Company	Repairs	267.40
Chris Kallhoff dba Northeast Glass	Repairs	683.25
Kayton International Inc.	Repairs	734.57
Kelly Supply Company	Parts	205.24
Loup Power District	Utilities	109.08
Madison County Clerk	Tax Deposit	9,919.60
Madison National Life Insurance Company Inc.	Insurance Premiums	42.49
Matteo Sand & Gravel Company, Inc.	Gravel	27,137.01
Menards	Tools	7.99
Midwest Service and Sales Company	Tools	90.31
Nebraska Child Support Payment Center	Garnish of Wages	93.24
Nebraska Public Power District	Utilities	227.64
NMC Exchange LLC	Parts	359.80
Norfolk NAPA	Parts	551.04
Pioneer Telephone	Telephone Services	67.06
Prime Sanitation	Garbage Service	53.75
Reynoldson's Inc.	Fuel	175.08
Telebeep Wireless	Pager Services	22.11
Lawrence Throener	Equipment	100.00
United Rentals Inc.	Equipment Rental	439.08
Willow Creek Sand & Gravel	Gravel	713.40

FEDERAL AID SECONDARY FUND

A & R Construction	Contract Payment	261,072.68
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VISITORS PROMOTION FUND

Norfolk Area Visitors Bureau	Administrative Costs	25,750.80
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VISITORS IMPROVEMENT FUND

Norfolk Area Visitors Bureau	Mileage, Telephone Service	681.96
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911 EMERGENCY FUND

Century Link	Telephone Services	975.08
Frontier	Telephone Services	160.41

LAW ENFORCEMENT OPERATING FUND

Madison County Sheriff Inmate Fund	Supplies	558.60
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Motion was made by McCallum and seconded by Ohl to approve the claims as audited and authorize the County Clerk to issue checks for payment of said claims. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The Board adjourned at 10:02 A.M. to Tuesday, July 16, 2013 at 9:30 A.M.

County Clerk Nancy Scheer

Lee Klein, Chairman
County Board of Commissioners

BOARD OF EQUALIZATION MEETING

Madison, Nebraska July 2, 2013

The Board of Equalization of Madison County, Nebraska met at 11:00 A.M., in continuation of the June 25, 2013 meeting, to conduct hearings on property valuation protests.

Advance notice of meeting was published in the Thursday, June 27, 2013 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgement of receipt of notice of meeting as published was executed. Chairman Jerry McCallum called the meeting to order and notified the public of the location of the Open Meeting Act information posted in the meeting room.

Present: Commissioners Lee Klein, Jerry McCallum, and Christian Ohl, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer. County Treasurer Donna Primrose was present until 11:04 A.M.

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

Motion was made by Klein and seconded by Ohl to approve the minutes of the June 4, 2013 and June 25, 2013 meetings. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted the following tax list corrections:

- #2865: Mark and Christina Kuchar, 82835 550th Avenue, Madison
Deduction from the tax rolls in the amount of \$284.08 for correction to the 2012 real estate taxes due to removal of concrete floors from a storage building and pole building
- #2866: Lyle Potter, c/o Elkhorn Valley Bank & Trust, P.O. Box 1007, Norfolk
Addition to the tax rolls in the amount of \$6.44 for acceleration of the 2013 personal property taxes due to the sale of agricultural equipment
- #2867: Wachter Brothers, 309 West Nucor Road, Norfolk
Deduction from the tax rolls in the amount of \$538.92 for correction to the 2012 personal property taxes after removing a combine that was traded in 2012, but was not removed from the personal property return
- #2868: Brodkey Jewelry, 12165 West Center Road, Suite 75, Omaha
Addition to the tax rolls in the amount of \$7.86 for acceleration of the 2013 personal property taxes due to the closing of the business in May 2013
- #2869: Minnesota Regis Corporation DBS Regis, 7201 Metro Boulevard, Minneapolis, Minnesota 55439
Addition to the tax rolls in the amount of \$117.24 for acceleration of the 2013 personal property taxes due to closing of the business in May 2013
- #2870: David and Brenda Fowlkes, 53640 833rd Road, Meadow Grove
Deduction from the tax rolls in the amount of \$342.12 for correction to the 2012 personal property taxes due to a clerical error using the wrong assessed valuation
- #2871: Roth Racing, 5158 North Shore Place, Columbus
Addition to the tax rolls in the amount of \$140.62 for acceleration of the 2013 personal property taxes due to the closing of the business
- #2872: Jerome and Patricia Schmit, 4506 North 1st Street, Norfolk
Deduction from the tax rolls in the amount of \$1,274.70 for correction to the 2012 real estate taxes after receiving a letter from the State of Nebraska changing the homestead exemption from 25% to 100%
- #2873: Pamela Kubart, Lonnie and Pamela Sandall Life Estate, 812 South 7th Street, Norfolk
Addition to the tax rolls in the amount of \$342.78 for correction to the 2011 real estate taxes after receiving a letter from the State of Nebraska disapproving the 2011 homestead exemption

After discussion, it was moved by Klein and seconded by Ohl to approve the tax list corrections as submitted. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Chairman McCallum opened a public hearing at 11:03 A.M. to receive testimony regarding the following motor vehicle exemption applications:

Behavioral Health Specialists, Inc., 900 W. Norfolk Ave., Ste 200, Norfolk	2000 Ford Contour, 2005 Ford Focus
(5), 2005 Chevrolet Malibu, 2006 Chevrolet Malibu, 2007 Dodge Caliber (2), 2008 Dodge Caliber, 2009 Chevrolet Impala, 2009 Dodge Caliber, 2010 Dodge Caliber (3), 2011 Chevy Cruze (2), 2012 Chevy Cruze (2)	2005 Chrysler Town and Country Van, 2006 Chrysler Town & Country Van, 2006 Ford Freestar Van, 2007 Chrysler Town and Country Van (2)
Christ is King Community Church, 715 W. Madison Avenue, Norfolk	2005 Chevrolet Cobalt
Missionary Benedictine Sisters, 300 North 18th Street, Norfolk	2000 Ford Taurus
The Link, Inc., 1001 W. Norfolk Avenue, Norfolk	2012 Ford Focus

County Treasurer Donna Primrose reported that all organizations were previously approved for exemption. No public comments were received.

Chairman McCallum closed the hearing at 11:04 A.M.

Motion made by Ohl and seconded by Klein to approve the motor vehicle exemption applications as submitted. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Hearings were conducted on property valuation protests as follows:

Protest #2013-16: Willis D. Reeves, 54645 831st Road, Madison
SW1/4 Less Hwy 18-22-2 151.59 AC

Chairman McCallum opened a hearing at 11:10 A.M. Willis Reeves was present and testified that he wants to protest the valuation of the house. He reported that the house was built in 1896 and has asbestos siding added to it. He explained that the windows are in bad shape and when the County Assessor looked at the house, he suggested that replacement windows could be purchased from Window World. Mr. Reeves explained that the house was built by a farmer who wasn't a carpenter so when he put in the windows, he didn't frame them in, so consequently water leaked in around the edges which rotted the under siding. He stated that if Window World comes out they would need to go back on the fascia boards of the windows and then they need to be framed, and if this is done, they would be into the asbestos siding on the house. He stated that he would like to completely eliminate the asbestos siding, but to do a satisfactory job, all the asbestos siding would need to be removed, which requires compliance with EPA regulations. He stated that the asbestos siding on the house is in such bad shape that it won't even hold nails. He explained that to complete this project, he would need to completely remove the asbestos, then the initial siding on the house, and reframe the windows. Mr. Reeves stated that the house has old plaster with cattle hair in it and he feels like he is being assessed like all the work has already been completed. He stated that he put an addition onto the house about three years ago and he is not complaining about the valuation on the addition; but, he pointed out that the valuation of the new addition is more than the actual construction cost.

County Assessor Jeff Hackerott reported that he reviewed the exterior of the house with Mr. Reeves. He explained that the addition of was built in 2008. He confirmed that the original house has asbestos siding which has not been updated. He reported that the basement under the original house has outside entry and the new addition sits on a crawlspace. He stated that the original house is 1½ stories, which has two bedrooms and a half bath in the upstairs, and the new addition has one bedroom and one bathroom. He reported that Mr. Reeves showed him the bid from Environmental Services in Norfolk to remove 1,039 square feet of transite siding in the amount of \$7,273. He reported that the second part of the bid was to dismantle siding on the new addition to check for hidden asbestos in the walls in the amount of \$4,950, with the total bid being \$12,223. Chairman McCallum closed the hearing at 11:18 A.M. Motion was made by Klein and seconded by Ohl to accept the County Assessor's recommendation to make no change to the property valuation based upon a physical inspection of the property. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2013-17: Gary J. Coolidge, 56020 845th Road, Norfolk
Pasewalks Fifth Addition E 110 FT LOT 8, BLK 3

Chairman McCallum opened a hearing at 11:34 A.M. The written protest form was read. County Assessor Jeff Hackerott reported that he reviewed the property on June 21, 2013 with Gary Coolidge. He explained that the house was purchased through a realtor on the open market and was not a foreclosure. He stated that the house was trashed when the owner purchased it and is currently gutted, with the plaster, lath, plumbing, and electrical all removed. He reported that the house is decent looking from the outside with metal siding. Chairman McCallum closed the hearing at 11:35 A.M. Motion was made by Klein and seconded by Ohl to accept the County Assessor's recommendation to set the property valuation at \$26,144 based upon a physical inspection of the property. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2013-18: Walmart, P.O. Box 8050/MS0555, Bentonville, AR 72712-8050
Wal-Mart's Second Addition Lot 1 26.81 AC

Chairman McCallum opened a hearing at 11:36 A.M. No one appeared at the hearing to offer verbal testimony. County Assessor Jeff Hackerott stated that he spoke to David Hebert on the telephone and also spoke to him in person in the office in January 2013. He stated that Mr. Hebert's position is that the subject property is overvalued in relation to comparable properties. He reported that Walmart completes nationwide searches on real estate websites that specialize in commercial properties. He explained that the information submitted by Mr. Hebert was a comparison of properties inside the City of Norfolk including Menards, HyVee, Hastings, Target, Office Max, and Shopko, which he reviewed. He stated that he completed extensive research on other Walmart stores located in comparable sized communities throughout the State of Nebraska. Chairman McCallum closed the hearing at 11:41 A.M. Motion was made by Klein and seconded by Ohl to accept the County Assessor's recommendation to set the property valuation at \$9,792,578 based upon a review of other comparable properties located throughout Nebraska. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2013-19: Duplicate of #2013-18. No action taken.

Protest #2013-20: Udell J. Podliska, 300 Hespe Drive, Norfolk
Country Club Village Pt Lot 2, Apt No 300

Chairman McCallum opened a hearing at 11:23 A.M. Eudell Podliska appeared at the hearing and testified that he paid \$146,253 for the property when it was purchased in 2008 and the current valuation is \$159,000. He explained that the property was appraised at \$154,000 at the end of 2012 when he re-financed his house. He reported that the house located at 805 Hespe Drive sold for \$145,000, the house located at 104 Hespe Drive sold for \$140,000, and the house located at 100 Hespe Drive sold for \$116,000. He explained that all these houses sold in 2012. County Assessor Jeff Hackerott reported that he reviewed the property with Mr. and Mrs. Podliska and verified the accuracy of the assessment record. He explained that the subject property is unlike many other properties in the subdivision because it has two stories, but the second level is questionable for use because it is all open. He reported the following information on comparable property sales: 104 Hespe Drive sold in June 2012 for \$95.11/square foot; 108 Hespe Drive sold in February 2011 for \$96.95/square foot; 210 Hespe Drive sold in June 2011 for \$96.38/square foot, and 804 Hespe Drive sold in November 2011 for \$96.68/ square foot. He explained that all these properties are located around the golf course like the comparable property. He reported that the subject property is assessed at \$86.34/square foot, so the value is about \$6/square foot lower than the lowest sale price. Mr. Hackerott explained that the subject property is larger than the comparable property sales. He stated that the appraisal submitted by the owner only uses one comparable property in the Country Club Village. He explained that one argument is that the units in the Country Club Village subdivision are not as modern or attractive as condominium units in other areas of the City of Norfolk. Chairman McCallum closed the hearing at 11:30 A.M. Motion was made by Klein and seconded by Ohl to accept the County Assessor's recommendation to make no change to the property valuation since the valuation appears to be equitable with similar properties. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2013-21: Charles L. and Marilyn M. Harlan, 407 Oak Street, P.O. Box 368, Tilden
Outlot D-Between Oak & Elm Extending S & N of 20 Ft Alley On S N 100 Ft S 203.1 Ft W1/2 Outlot D

Chairman McCallum opened a hearing at 11:48 A.M. Charles and Marilyn Harlan appeared at the hearing. Mr. Harlan testified that the valuation increased significantly. He reported that the home needs painting, the kitchen needs renovation, and the bathroom needs to be updated so that it is assessable for the physically handicapped. County Assessor Jeff Hackerott reported that he reviewed the property with the owners on June 27, 2013. He reported that the subject property is a typical two-story house located in the City of Tilden and has the original wood lap siding, which has problems holding paint. He stated that the house was built in 1910 and that he did a complete walk-through of the house with the owners to verify the number of bedrooms and bathrooms in the house. Mr. Hackerott stated that there is not a bedroom on the main floor; however, the owners are using a room which has pocket doors as a bedroom, but there is no closet. He explained that the house has four bedrooms and a full bathroom located upstairs, a full bathroom on the main floor, and a partial bathroom in the basement. He explained that a new one-story addition was added onto the back side of the home. In addition, he explained that the entire City of Tilden was reappraised and land valuations increased. Chairman McCallum closed the hearing at 11:54 AM. Motion was made by Klein and seconded by Ohl to accept the County Assessor's recommendation and set the valuation at \$78,785 based upon a physical inspection of the property. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2013-22: Ronald K. and Marilyn Eymann, 204 North Elm Street, Tilden
Pioneer Townsite Co's Subdivision E 66.7 Ft Lot 8, Blk 27

Chairman McCallum opened a hearing at 1:15 P.M. No one appeared at the hearing to offer verbal testimony. County Assessor Jeff Hackerott reported that he completed a walk-through of the house on June 27, 2013. He stated that the house is vacant and when the previous tenant vacated the house they stripped out the copper. He explained that the tenant installed hardwood floors in the kitchen and dining room and when they left, they removed the hardwood floors. He reported that the tenants also tore out the plumbing fixtures, including the bathtub, stool, and kitchen sink, and that they also removed the drawers from the kitchen cabinets and left a cat in the house to die, so the house is a mess. Chairman McCallum closed the hearing at 1:18 P.M. Motion was made by Klein and seconded by Ohl to accept the County Assessor's recommendation to set the property valuation at \$5,983 based upon the current condition of the property. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2013-23 Jose L. Navarro, 3207 South 12th Street, Lot A2, Norfolk
ILL - Pt N1/2 SW1/4 3-23-1 19.7 AC - MH Lot 2 (1996 Patriot 16X60)

Chairman McCallum opened at hearing at 1:20 P.M. No one appeared at the hearing to offer verbal testimony. County Assessor Jeff Hackerott reported that he reviewed the property on June 27, 2013 with the owner. He reported that the subject property is a 1996 Patriot mobile home which was purchased in May 2012 for \$13,000. He stated that the mobile home has vinyl siding and there is significant hail damage on the north side. He reported that the mobile home has two bedrooms and one bathroom, has vaulted ceilings throughout, and is in respectable shape. He explained that the siding on the east side, which is the front of the mobile home, is buckled out significantly in about four different places, but when you push on the siding it is solid, so it is not the siding that is buckling. He stated that there is some type of structural issue because he couldn't determine why the siding was pushed out, but this may have affected the purchase price. Chairman McCallum closed the hearing at 1:24 P.M. Motion was made by Klein and seconded by Ohl to consider the recent purchase price and accept the County Assessor's recommendation for a valuation reduction to \$15,000 based upon a physical inspection. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2013-24: Donnie and Rhonda Magwire, East 8th Street, P.O. Box 307, Tilden
Tax Lots NE1/4 SW1/4 19-24-4 Tax Lot 22 .578 AC

Chairman McCallum opened a hearing at 1:00 PM. Donnie and Rhonda Magwire were present. Donnie Magwire testified that this parcel is a vacant piece of property located on the west side of another parcel that they own. He stated that this property must have been an old road which was connected to another parcel of property. County Assessor Jeff Hackerott reported that the subject property is L shaped and the top portion is approximately 20' x 445' and the piece that abuts to the property where they live is approximately 24' x 650'. He stated that at one time this parcel was possibly a road or an alley. Chairman Klein closed the hearing at 1:02 PM. Motion was made by Klein and seconded by Ohl to make no change to the property valuation since the land appears to be equitable with similar parcels and is classified correctly. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2013-25: Donnie and Rhonda Magwire, East 8th Street, P.O. Box 307, Tilden
Tax Lots NE1/4 SW1/4 19-24-4 Tax Lot 21

Chairman McCallum opened a hearing at 1:02 P.M. Donnie and Rhonda Magwire appeared at the hearing. Donnie Magwire testified that the subject property is pasture ground and has several shelter belts consisting of dying pine trees. He explained that there is a dry creek running through the property, but it floods during heavy rains. He stated that they do not use the property for agricultural ground and they have tried having a cow/calf herd on this property; however, it is not big enough. Rhonda Magwire testified that the parcel is not fenced. Donnie Magwire stated that they are questioning the valuation of the land, not the buildings. He testified that the land valuation increased from \$3,225 to \$59,307. County Assessor Jeff Hackerott reported that the parcel is 12.94 acres where the Magwire's house sits and it is located inside the Tilden City limits. He explained that the land is in brome grass and has shelterbelt, and a creek running on the eastern one-third of the property. He stated that the grass is not being hayed or pastured. He reported that the property is zoned as Residential Transitional District and joins the cemetery on the east side. In addition, he stated that the subject property is the second largest tract of land inside the Tilden City limits. He stated that the property was valued very low for the last 20 years and the valuation change was due to a land study completed for the entire City of Tilden. Chairman McCallum closed the hearing at 1:09 P.M. Motion was made by Klein and seconded by Ohl to accept the County Assessor's recommendation for a reduction to the property valuation and set the land valuation at \$35,940. Roll call vote: Ayes, Klein McCallum, and Ohl. Nays, none. Motion carried.

Protest #2013-26: James S. Albin, 4500 North Deer Run Drive, Norfolk
Deer Run Addition Lot 4, Blk 1 10.98 AC (19-24-1)

Chairman McCallum opened a hearing at 1:28 P.M. Michael Drake, financial manager for James and Renee Albin, appeared at the hearing and testified that the protest is based upon a recent appraisal completed in December 2012 for re-financing the house. He explained that the appraisal listed three comparable sales and based upon a cost approach basis the appraised value was \$642,632 compared to the County's valuation of \$835,773. County Assessor Jeff Hackerott reported that he reviewed the appraisal submitted by the protestor and an independent appraisal completed on the same property in 2007 by the same firm, which lists an appraised valuation of \$650,000. He stated that the 2007 appraisal lists the quality of the house as excellent and the 2012 appraisal changed the quality of the property to good, which has an astounding affect upon the replacement cost, which is what the cost approach is based upon. He explained that three of the comparables properties in the appraisal are outside of Madison County. He reported that the former Brad Love house sold for \$515,000 in March 2012, which is a comparable listed in the independent appraisal, and sold for \$238/square foot. Mr. Hackerott reported that another sale was the Dorian Nedrow house which sold for \$625,000 and equates to \$152.59/square foot. He explained that the subject property is assessed by the County at \$157.84/square foot and the protestor requested that the valuation be set at \$121.37/square feet. He reported that he compared the County's assessment record with the independent appraisal and confirmed that the County's listing is accurate. Chairman McCallum closed the hearing at 1:36 P.M. Motion was made by Klein and seconded by Ohl to accept the County Assessor's recommendation for no change to the property valuation since the valuation appears equitable with similar properties and is reflective of the market. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2013-27: Angie Gotschall, 808 South 15th Street, Norfolk
ILL – Owens Second Addition Blks 1 Thru 7 - MH Lot 46 (1994 Bel-Aire 16X66)

Chairman McCallum opened a hearing at 1:42 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the subject property is a 1994 Bel-Aire mobile home which has a gable asphalt roof and vinyl siding. He stated that he reviewed the house with Ms. Gotschall on June 21, 2013. He stated that the mobile home is in good condition and has three bedrooms and two bathrooms. He reported that the owner purchased the mobile home in February 2009 for \$17,250. Chairman McCallum closed the hearing at 1:45 P.M. Motion was made by Klein and seconded by Ohl to accept the county Assessor's recommendation to set the property valuation at \$23,692 based upon a physical inspection of the property. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2013-28: Judith A. Stewart, 83865 547th Avenue, Battle Creek
E 28.78 AC NW1/4 NE1/4 4-23-2 28.78 AC (Judith A. Stewart's Lot Boundary Change-Tract Two)

Chairman McCallum opened a hearing at 1:48 P.M. Judith Stewart appeared at the hearing and testified that the valuation increased \$20,774 more than the prior year. She stated that things will go back to the 1980s when everyone went broke and the rich people will be the only ones to survive. She said that she can't make enough money to pay taxes on this increased valuation and if she raises the rent she will really hear it from the tenant. In addition, she stated that people are buying land at high prices and then everyone has to pay the increase, which isn't right. County Assessor Jeff Hackerott reported that the property is dry cropland which is planted to corn this year. He stated that there is a small amount of grass on the parcel and that the assessed valuation is \$3,139 per acre which equates to a market value of \$4,185 per acre. Judith Stewart stated that she does not want to sell the land because she would either need to give the money to the U.S. Government, the IRS, or the County. Chairman McCallum closed the hearing at 1:52 P.M. Motion was made by Klein and seconded by Ohl to make no change to the property valuation because the valuation appears to be equitable with similar properties and is reflective of the market. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2013-29: Judith A. Stewart, 83865 South 15th Street, Norfolk
Tax Lots SW1/4 SE1/4 5-21-1 PT Tax Lot 2 3.43 AC

Chairman McCallum opened a hearing at 1:52 P.M. Judith Stewart appeared at the hearing and stated that the valuation increase was too large. County Assessor Jeff Hackerott reported that the subject property is a rectangular piece of property located southeast of Madison which is 3.43 acres. He reported that the assessed valuation is \$3,168 per acre making the market value \$4,224 per acre. Chairman McCallum closed the hearing at 1:54 P.M. Motion was made by Klein and seconded by Ohl to make no change to the property valuation because the valuation appears to be equitable with similar properties and is reflective of the market. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2013-30: Judith A. Stewart, 83865 South 15th Street, Norfolk
Tax Lots SE1/4 SE1/4 5-21-1 Pt Tax Lot 1 19.5 AC

Chairman McCallum opened a hearing at 1:54 P.M. Judith Stewart appeared at the hearing and reported that the valuation increased \$14,196 from the prior year. County Assessor Jeff Hackerott reported that the subject property is dry land and is planted to beans. He reported that the assessed valuation is \$3,308 per acre, which equates to a market value of \$4,411 per acre. Chairman McCallum closed the hearing at 1:56 PM. Motion was made by Klein and seconded by Ohl to make no change to the property valuation since the valuation appears to be equitable with similar properties and is reflective of the market. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Protest #2013-31 Lawrence Henery, 83865 547th Avenue, Battle Creek
NE1/4 NE1/4 4-23-2 40.25 AC

Chairman McCallum opened a hearing at 1:56 P.M. Judith Stewart appeared at the hearing to testify on behalf of the protester. Ms. Stewart reported that the valuation on this property increased \$28,805. She stated that the property is dry land, but other surrounding property is irrigated. She also stated that a neighboring property owner dug several ditches on his land which causes water to drain onto the subject property and floods the southwest corner after heavy rains. County Assessor Jeff Hackerott reported that the subject property is located southeast of Norfolk, is dry crop ground, and is planted to corn this year. He stated that there is a small amount of grass in the southwest corner. He reported that the assessed valuation of the subject property is \$3,121 per acre which equates to a market value of \$4,160. Chairman McCallum closed the hearing at 2:00 P.M. Motion was made by Klein and seconded by Ohl to make no change to the property valuation because the valuation appears to be equitable with similar properties and is reflective of the market. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The Board of Equalization recessed at 2:05 P.M. to Tuesday, July 9, 2013 at 9:00 A.M.

County Clerk Nancy Scheer

Chairman Jerry McCallum