

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

July 6, 2011

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

Advance notice of meeting was published in the Thursday, June 30, 2011 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman 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 Jerry McCallum, Martin Griffith, and Lee Klein and County Clerk Nancy Scheer. County Highway Superintendent Richard Johnson joined the meeting at 9:47 A.M. Assistant County Highway Superintendent Dave Heggemeyer was present from 9:45 A.M. until 9:54 A.M., Noxious Weed Superintendent Donald Svitak was present from 10:09 A.M. to 10:28 A.M., and Planning and Zoning Administrator John Johnson was present from 10:15 A.M. to 10:28 A.M.

Motion was made by Griffith and seconded by McCallum to remove item #9 from the consent agenda, which is a request from Norfolk Area Visitors Bureau for a one-time donation of \$40,000. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

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

- 1) Approval of minutes of June 21, 2011 meeting
- 2) Acknowledge receipt of the Continuation Certificate for the Official Bond of James Marr as Treasurer of the Norfolk Rural Fire Protectors
- 3) Acknowledge receipt of the Continuation Certificate for the Official Bond of Tim Means as Treasurer of Meadow Grove Rural Fire District
- 4) Authorization for County Board Chairman to execute a software license and use agreement with TerraScan, Inc. for assessment and appraisal services
- 5) Approve appointment of Bill Hatterman to serve as a member of the Madison County Veterans Service Committee for a term of 5 years from July 1, 2011 to July 1, 2016
- 6) Approval of Change Order No. 2, in the amount of \$236,859.50, for asphalt overlay projects to include an additional mile for Project No. C-59-743 (Lindsay Road)
- 7) Direct County Highway Superintendent that no further action will be taken on vacation of 549th Avenue between 822nd Road and 823rd Road

8) **RESOLUTION #2011-31**

WHEREAS, Check No. 11060297, dated June 21, 2011, and drawn on the General Fund in the amount of twenty dollars and seventy cents (\$20.70), was made payable to Lancaster County Sheriff's Office, 575 South 10th, Street, Lincoln, Nebraska 68508, 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. 11060297, dated June 21, 2011, and drawn on the General Fund in the amount of twenty dollars and seventy cents (\$20.70), is hereby cancelled.

9) **RESOLUTION #2011-32**

BE IT RESOLVED, that the withdrawal by Madison County Bank, Madison, Nebraska of the following securities, held in safekeeping by FHLBank, Topeka, Kansas, to secure deposits of the county in said bank, to wit:

FANNIE MAE	\$250,000.00	FHLBank Topeka
Rate 2.130%	Maturity 10/08/2013	Topeka, Kansas
Receipt Date: 04/23/2010	Cusip 3136FMCD4	Receipt No. 702039

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

FFCB 3.9 04/07/21	\$250,000.00	FHLBank Topeka
Rate 3.900000%	Maturity 4/7/2021	Topeka, Kansas
Receipt Date: 6/28/2011	Cusip 31331KGP9	Receipt No. 705908

10) **RESOLUTION #2011-33**

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

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

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

FEDERAL HOME LOAN BANK	\$1,000,000.00	Union Bank & Trust Company
Rate 0.750%	Maturity 12/16/2013	Lincoln, Nebraska
Receipt Date: 06/16/2011	Cusip 313374AN0	Receipt No. 5833

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

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

Commissioner Griffith stated that he read through the minutes of past meetings and would like more information on the funding request from the Norfolk Area Visitors Bureau. He questioned why the item was placed on the consent agenda without any discussion on this matter. Commissioner McCallum responded that he was appointed to work with the Norfolk Area Visitors Bureau during the transition of changing the administration from the Norfolk Area Chamber of Commerce and establishing an independent organization. He explained that the Norfolk Area Visitors Bureau asked the county for one time funding in the amount of \$40,000, with the funds to be used for costs associated with hiring Mike Fuehrer. He stated that Mr. Fuehrer is well acquainted with the Nebraska Athletic Association and will work to retain existing statewide tournaments and attract new tournaments to Norfolk. He further explained that the Norfolk Area Visitors Bureau was concerned that their budget would not be adequate to support the expenses associated with hiring Mr. Fuehrer until the occupancy rates increased, which would result in increased lodging tax revenue. He stated that, in his opinion, it is Madison County's obligation to promote the county through the Visitors Bureau. He explained that the funding request is a one-time donation of funds from the Inheritance Tax Fund; therefore, it would not affect the levy.

Commissioner Griffith questioned what happens if the cost for this position is not self sustaining after 12 months. Commissioner McCallum responded that he told the Norfolk Area Visitors Bureau that the county would not contribute any additional funds. Chairman Klein explained that the City of Norfolk is also contributing funds for this position. Commissioner McCallum explained that the Norfolk Area Visitors Bureau is going through a transition period by splitting from the Norfolk Area Chamber of Commerce.

After discussion, it was moved by McCallum and seconded by Griffith to approve the request from the Norfolk Area Visitors Bureau for a one-time donation of \$40,000 to be paid from the Inheritance Tax Fund. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Assistant County Highway Superintendent Dave Heggemeyer was present to discuss restructuring of the road department. Commissioner McCallum inquired if Mr. Heggemeyer would attend every meeting to update the Commissioners and Assistant County Highway Superintendent Dave Heggemeyer responded that he would prefer to meet with the Board at the first meeting of each month.

Commissioner McCallum stated that prior to the road department restructuring, each road district approved a one and six year plan. He stated that District #1 has two bridges that need to be replaced and a job by Choutka that needs to be completed. He requested that these projects be completed during the summer because they were included in the one year plan. He explained that after these projects are completed, Mr. Heggemeyer could organize future projects.

Assistant County Highway Superintendent Dave Heggemeyer reported that he plans to meet with the foremen in each shop and review proposed projects, plans, and boundaries of the roads that each shop would maintain. Commissioner McCallum stated that the foreman at each of the road shops know the areas that they have been responsible for maintaining and they would be an asset to him. He also recommended that Mr. Heggemeyer review the one and six year plan for the entire county to make sure that the federal aid projects get completed. In addition, he stated that graveling minimum maintenance roads should be eliminated. Assistant County Highway Superintendent Dave Heggemeyer stated that the amount of taxes collected for one mile of county roads doesn't even pay for annual grading of a minimum maintenance road. Commissioner McCallum stated that minimum maintenance roads have been classified as such so that no funds should be spent on maintaining these roads. He stated that the county may also need to look at roads that have little traffic to determine if they should be closed, but still keep trails for farmers to get access to their property. In addition, he stated that restructuring the road department will work better for everyone. Assistant County Highway Superintendent Dave Heggemeyer stated that improvements would not happen overnight, but could possibly take several years.

Commissioner McCallum stated that he would like to see duplication of equipment eliminated and set guidelines for employees to take better care of the equipment. Commissioner Griffith stated that there must be accountability. Chairman Klein reported that the Meadow Grove shop has an expensive pile driving machine and one employee would be responsible for operating the machine on every project in the county. Commissioner McCallum stated that the Madison shop has a crack filling machine that could be used everywhere in the county. Assistant County Highway Superintendent Dave Heggemeyer stated that a crew could be assigned to use the crack filling machine and start early in the spring so all the projects could be completed annually. Chairman Klein stated that there needs to be discussion on which employees would be assigned to various crews, such as a tree crew and sign crew. He stated that all shops would be responsible for snow removal.

Commissioner McCallum recommended that Assistant County Highway Superintendent Dave Heggemeyer visit with the Platte County Highway Superintendent because he has a lot of experience and has a well organized program. Assistant County Highway Superintendent Dave Heggemeyer reported that he will meet with the road department employees on July 7, 2011 at the Norfolk shop. He stated that he has a lot of faith in the road department employees and he just needs to determine each employee's area of specialty.

No action was taken by the County Board.

Architect Jill Brodersen was present for the bid opening for the courthouse security and A.D.A. improvements project. County Clerk Nancy Scheer reported that no bids were received for the project. Architect Jill Broders reported that she used Chris at Glass Edge as a resource during preparation of the plans and specifications and he advised that Glass Edge was called by a contractor on June 29, 2011 about providing a price for the project. She stated that Glass Edge advised her that it would be difficult to provide a price during the short amount of time allowed by the contractor. In addition, she reported that Ken Daberkow from dwb, Inc. called her on July 5, 2011 to advise that if he didn't submit a bid it would be because he didn't get a price from Glass Edge.

Chairman Klein recommended that construction projects be added to the iSqFt.com website. He explained that many engineering and architect companies put their projects on this website and then contractors who subscribe can view projects and prepare proposals on projects that are of interest. County Highway Superintendent Richard Johnson reported that Reed Construction Data had a set of plans for the courthouse security and A.D.A. improvements project. Chairman Klein responded that isquarefoot.com is much more up-to-date than Reed Construction Data because of the use of current technology.

County Highway Superintendent Richard Johnson recommended that a new bid opening date be set for the project. Chairman Klein suggested that the bids be opened on a Wednesday prior to a Commissioner's meeting, so a bid analysis and recap could be completed prior to award of a contract by the County Board. County Highway Superintendent Richard Johnson recommended that the bid opening date be set for August 11, 2011 and the contract award be scheduled for August 16, 2011.

After discussion, a motion was made by McCallum and seconded by Griffith to set the bid opening date be set for the courthouse security and A.D.A. improvements project for Thursday, August 11, 2011 at 10:00 A.M. and schedule the contract award for the August 16, 2011 Board meeting. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Planning and Zoning Administrator John Johnson and Noxious Weed Superintendent Donald Svitak were present to review the preliminary budget for their departments. Planning and Zoning Administrator John Johnson reported that some major changes were proposed to both of these budgets and the most significant was moving the expenditures for the weed department from the Road/Bridge Fund to the General Fund to make it easier for his office to prepare the claims and easier for the Clerk's Office when issuing checks for payment of expenditures from one fund instead of two funds. He reported that the budget proposed for the noxious weed department is reduced approximately \$56,000 from the prior fiscal year, but a good portion of those expenses are being moved to other areas of the budget. He stated that the proposed budget for the Planning and Zoning Department reflects a 9.6% increase and one reason is due to moving the \$6,500 salary expenses for Planning Department Administrative Assistant Vickie Green from the Noxious Weed office function to the Planning and Zoning Department office function. He clarified that 25% of Vickie's Green's salary was paid from the Noxious Weed function and in the next fiscal year 100% of her salary will be paid from the Planning and Zoning office budget. He explained that the Noxious Weed budget would be reduced by approximately \$35,000. He stated that he originally planned to reduce the budget for purchase of chemicals; however, after meeting with Commissioner McCallum and Noxious Weed Superintendent Donald Svitak, it was decided to keep the budget amount the same until one full year of operation was completed under the new program. Commissioner McCallum clarified that the committee looked at the history for chemical expenses and determined that the chemical expenses had never exceeded \$25,000 annually, so this amount is proposed for the next fiscal year. Planning and Zoning Administrator John Johnson explained that the revenue won't reflect in the budget document that he submits. He stated that the billing for the 2010-2011 fiscal year, in the amount of \$17,000, was completed by County Clerk Nancy Scheer. He explained that this is the first year that Madison County is billing Pierce County for a share of the county costs for social security, Medicare, health insurance, and retirement benefits. In addition, he reported that Pierce County will be charged \$50 for every time that a zoning inspection is completed in Pierce County and the average is 85 permits issued annually. He explained that the county sprayed the Cowboy Trail for the Nebraska Game and Parks Commission and the county bills \$1,000 for this service. Commissioner McCallum requested Noxious Weed Superintendent Donald Svitak to compile the costs for spraying the Cowboy Trail so a decision could be made if this service would be provided in the future.

Planning and Zoning Administrator John Johnson stated that Commissioner McCallum recommended that his job title change to Planning and Zoning and Noxious Weed Administrator, with an additional compensation of \$200 per month for overseeing the weed department. He explained that if he leaves county employment, the new Planning and Zoning Administration isn't automatically the supervisor of the weed department. Commissioner McCallum stated that adding this duty would be similar to the County Sheriff serving as the Jail Administrator.

Planning and Zoning Administrator John Johnson reported that the Madison County Planning Commission is also the Planning Commission for all the cities and villages in the county, except the City of Norfolk. He explained that in the past the county incurred all the expenses associated with the Planning Commission; however, under the new interlocal agreements each city and village would be paying for the travel expenses for its representative to attend Planning Commission meetings. He explained that many changes were made due to the decision of the voters to discontinue the separate Noxious Weed Control Authority Board.

Commissioner McCallum commended Noxious Weed Superintendent Donald Svitak on his thorough review of the programs in an attempt to save county funds. Chairman Klein commended Planning and Zoning Administrator John Johnson and Noxious Weed Superintendent Donald Svitak on their remarkable job of saving money for the county by revising the structure of the weed department. Commissioner McCallum stated that the county will not be spending funds to spray private property and commercial applicators would charge to spray areas that are not taken care of by landowners.

Planning and Zoning Administrator John Johnson reported that Noxious Weed Superintendent Donald Svitak has done a great job by sending out more letters to landowners who are being requested to spray their property. He explained that the county is trying to provide good customer service and they are also mailing out letters commending landowners when they spray their property immediately after receiving a notice from the county. He stated that the Commissioners don't get phone calls if the Noxious Weed Department does a good job. Commissioner McCallum stated that the letters mailed to landowners are very diplomatic.

No action was taken by the County Board.

Extension Educators Lee Sherry introduced District Director Twig Marston and Extension Educator Wayne Ohnesorg. District Director Twig Marston explained that all extension units across the State of Nebraska have interlocal agreements with the University of Nebraska in Lincoln, which is a partnership between county government and the University. He reported that the Northeast Research and Extension Center covers 28 counties, with approximately 23 offices throughout the district. He stated that he is fortunate to work with educators and specialists such as a forester who works in the Norfolk office. He reported that six scientists work from the Haskell Ag Lab and a research station is located in Rose. In addition, he stated that Madison County has 1½ support staff members and one 4-H Aid.

Chairman Klein stated that the County Board is taking a close look at all budgets and he questioned if Madison County is picking up Extension Office costs for other counties. District Director Twig Marston responded that the interlocal agreement provides that the county will provide office space and support staff and the Life Long Learning Center is a very expensive location for the County Extension Office. He reported that Platte County provides office space in the county courthouse basement and Dakota county shares office space with a Natural Resource District office. Extension Educator Lee Sherry stated that she has been trying to convince Northeast Community College to lower the rent for the Extension Office space; however, Northeast College has only reduced the monthly lease fee by \$7. She reported that there are seven years remaining on the lease agreement. In addition, she stated that they have talked about how to decrease some of the costs and they keep the temperature as hot as they can tolerate in the summer and as cold as they can tolerate in the winter.

Extension Educator Wayne Ohnesorg stated that he transferred from Pierce County where he worked for three years. He reported that he specialized in entomology and identifies bugs for the entire State of Nebraska, not just northeast Nebraska. He stated that he is a panelist on Back Yard Farmer, which is program that is funded by the University of Nebraska, not Madison County. In addition, he stated that he works with the local Master Gardeners and is involved in crop scouting.

District Director Twig Marston stated that the top priorities for the Extension offices are working with youth since they are the future. He reported that Extension Educator Lee Sherry and 4-H Aid Sarah Polacek will be receiving national awards for the GIS program workshops that they organized and conducted.

No action was taken by the County Board.

Chairman Klein reported that, due to the resignation of former Commissioner Rick Uhlir, vacancies were created on regional Governing Boards. He presented the following recommendations for appointment to various committees that have vacancies:

Chairman of the Social Services Board	Martin Griffith
Vice-Chairman of Board of Equalization	Lee Klein
Representative to Northeast Nebraska Area Agency on Aging	Martin Griffith
Representative to Region 11 Emergency Management	Martin Griffith
Representative to Northeast Nebraska Solid Waste Coalition	Martin Griffith
Representative to Northeast Nebraska Economic Development District	Martin Griffith
Representative to Elkhorn Logan Valley Public Health Department	Martin Griffith
Alternate Representative to North Star Services	Martin Griffith
Alternate Representative to Region 4 Behavioral Health System	Martin Griffith
Alternate Representative to Local Emergency Operations Plan Committee Member	Martin Griffith

After discussion, motion was made by McCallum and seconded by Griffith to approve the foregoing appointments. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

County Clerk Nancy Scheer reported that the City of Norfolk requires that a resolution be adopted when appointing a new member to serve as a representative Northeast Nebraska Solid Waste Coalition. The following resolution was introduced for consideration:

RESOLUTION #2011-34

WHEREAS, the County of Madison, Nebraska is a member of the Northeast Nebraska Solid Waste Coalition; and

WHEREAS, as a member of the Northeast Nebraska Solid Waste Coalition the County of Madison, Nebraska is authorized to name a representative to the Board of Directors of the Northeast Nebraska Solid Waste Coalition; and

WHEREAS, the County Board of Commissioners of the County of Madison, Nebraska previously adopted Resolution #2007-5 appointing Rick Uhlir as the representative and Lee Klein as the alternate representative of the County of Madison, Nebraska to the Northeast Nebraska Solid Waste Coalition Board of Directors;

NOW, THEREFORE, in consideration of the foregoing recitals, the County Board of Commissioners of the County of Madison, Nebraska hereby adopts the following Resolution:

BE IT RESOLVED by the County Board of Commissioners of the County of Madison, Nebraska that:

- 1) Martin Griffith is hereby appointed as the representative of the County of Madison, Nebraska to the Northeast Nebraska Solid Waste Coalition Board of Directors, and in the event of the absence of Martin Griffith, then Lee Klein shall be declared as the alternate representative to the Board and shall act and vote on behalf of the County of Madison, Nebraska.
- 2) That Martin Griffith shall serve as Madison County's representative to the Northeast Nebraska Solid Waste Coalition Board of Directors until his or her resignation from the Board of Directors or until his or her successor is appointed by resolution of the County Board of Commissioners, whichever shall occur first.

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

County Clerk Nancy Scheer reported that Nationwide Retirement Solutions is offering employees a new option of setting aside money on an after-tax basis. She explained that the deferred compensation plan currently offered to county employees by Nationwide Retirement Solutions allows employees to set aside funds on a pre-tax basis, just like the Nebraska Public Employees Retirement plan. She explained that the Roth 457(b) provision would allow participants the flexibility to pay taxes on their contribution now and avoid paying taxes during retirement. In addition, she explained that offering this option to county employees would create a new payroll deduction in the MIPS software because the Nationwide deferred compensation deductions would need to be separated from Roth 457(b) deductions because of the difference between pre-tax and after-tax contributions.

Commissioner McCallum questioned what the cost would be to the county. County Clerk Nancy Scheer responded that there is no cost to the county; however, she reminded Board members of a previous decision of the Board to require a minimum number of participants in a plan before implementing it. She stated that every time a company requests to implement another payroll deductible program, there are usually less than ten employees who enroll and then the Clerk's Office makes payroll deductions for a few employees. She explained that during the past six weeks, the Board authorized the Clerk's office to contact companies who had five or less participants to request the companies to direct bill the employees for the premiums or set up automatic bank withdrawals for payment. She reported that every time payroll is processed, the Clerk's Office must take the deductions from the employees' paychecks and then write a check to the company for the amount of the deductions. Mrs. Scheer reported that when Nationwide Retirement Solutions approached the county about offering a deferred compensation plan, the County Board agreed to offer the program with the understanding that employees who were currently contributing to the Hartford Deferred Compensation plan would be transferred to the new plan; however, one employee is still contributing to the Hartford plan. She stated that Nationwide Retirement Solutions advised that they couldn't force employees to transfer their plans from one company to another; however, the County Board has the authority to discontinue the program.

Chairman McCallum questioned if the county had a similar plan for after-tax contributions with another company and County Clerk Nancy Scheer responded that the county does not offer a similar plan. She further stated that she does not have a problem with offering the Roth 457(b) plan; however, the Clerk's Office does not want to be responsible for explaining the benefits to potential enrollees. Chairman Klein stated that the Board had discussed implementing a policy to require a minimum of 25 employees and County Clerk Nancy Scheer stated that she would be willing to lower the minimum participation level to 10, which isn't even 10% of the number of full-time employees. She stated that the information packet from Nationwide Retirement Solutions requested a response by July 15, 2011 regarding implementation of the Roth 457(b) plan. Chairman Klein stated that every time the county offers another optional payroll program, a representative comes to the county shed and spends time talking to the county employees. County Clerk Nancy Scheer explained that the Nationwide Retirement Solutions did not have an opportunity to go to the county shops to offer the deferred compensation program. She stated that account representative Chad Christensen advised that if the county does not offer the Roth 457(b) plan at this time, the option could be offered at a later time.

After discussion, a motion was made by McCallum and seconded by Griffith to decline implementation of the Roth 457(b) provision from Nationwide Retirement Solutions. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

The Board discussed a bid opening date for Northeast Industrial Highway, Phase 1. Chairman Klein suggested appointing a committee to open the bids for this project prior to a Commissioner's meeting, so a bid analysis and recap could be completed prior to award of a contract by the County Board. He stated that only one Commissioner could attend the bid opening because it would not be an open public meeting of the County Board. County Highway Superintendent Richard Johnson stated that typically when a bid opening is completed at a public meeting of the County Board of Commissioners he doesn't have much time to analyze the proposals and make a recommendation. In addition, he recommended that opening the bids prior to the Board meeting would allow an opportunity to discuss the bid tabulation with Stanton County and the City of Norfolk. He recommended that one Commissioner, the County Clerk, and the County Highway Superintendent attend the bid opening. Chairman Klein stated that at a future meeting, he would ask the Board to consider an agenda item that would establish a policy of opening bids on the Wednesday prior to a Tuesday Board meeting, so that everyone involved in the bid opening has an opportunity to analyze the bids and prepare a bid tabulation that could be included in each Commissioner's agenda packet. He explained that the bid opening would not be an advertised meeting of the County Board, so no quorum of Commissioners could attend; however, the bid opening would be open to the public.

After discussion, a motion was made by McCallum and seconded by Griffith to set a bid opening date for Northeast Industrial Highway, Phase I for Monday, August 1, 2011 at 10:00 A.M. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

The Board reviewed the following reports and correspondence:

- Sale of surplus property report
- Minutes of June 17, 2010 meeting of the Madison County Veterans' Service Committee
- District 7 Probation Office budget report

Motion was made by McCallum and seconded by Griffith to deny a claim payable to Bryan LGH Medical Center West, in the amount of \$2,277.77, for payment of emergency protective custody costs because the patient has a Pierce County residence address. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

The following claims were audited:

GENERAL FUND

Total Net Payroll		115,580.77
Janice Adams	Jury Fees, District Court	50.30
Mark Albin	Legal Services, District Court	3,871.33
American Family Life Assurance Company	Insurance Premiums	608.52
Ameritas Life Insurance Corporation	Employee Share Retirement	7,424.92
Ameritas Life Insurance Corporation	Employer Share Retirement	10,911.84
Ameritas Life Insurance Corporation	Insurance Premiums	372.16
Kyle Anderson	Jury Fees, District Court	50.30
Sarah Anderson	Jury Fees, District Court	50.30
David Archer	Jury Fees, District Court	50.30
Ricky Lee Armitage	Jury Fees, District Court	50.30
AS Central Services	Telephone Services, Planning and Zoning	43.53
AS Central Services	Telephone Services, County Sheriff	262.29
AS Central Services	Telephone Services, County Jail	441.71
AS Central Services	Telephone Services, Veterans' Service Office	50.21
Tracey Baker	Jury Fees, District Court	50.30
Karina Barajas	Jury Fees, District Court	150.90
Sally Beutler	Jury Fees, District Court	50.30
Kenneth Bierman	Meals, Mileage, Veterans' Service Office	33.21
Big Red Printing	Supplies, District Court	664.08

Black Hills Energy	Gas Service, Planning and Zoning	9.30
Black Hills Energy	Gas Service, Noxious Weed	9.30
Black Hills Energy	Gas Service, Veterans' Service Office	19.63
Blue Cross Blue Shield of Nebraska	Insurance Premiums	885.17
Bomgaars Supply Inc.	Supplies, Courthouse	107.72
Bessie Bove	Prior Service Benefits	12.00
Brandl Electric	Services, County Sheriff	354.16
Brogan & Gray P.C., L.L.O.	Legal Services, County Court	874.00
Brogan & Stafford, P.C.	Legal Services, County Court	2,839.16
Debra Brunswick	Witness Fees, County Court	36.00
BTS Inc.	Repairs, County Sheriff	134.96
Burrito King	Witness Meals, Law Enforcement	77.15
Burrito King	Jury Meals, District Court	71.95
Carney Law, P.C.	Legal Services, District Court	2,182.80
Champs Inc.	Maintenance Contract, County Jail	2,166.00
Maria Izabel Chavez	Interpreting Services, County Sheriff	52.50
Maria Izabel Chavez	Interpreting Services, Law Enforcement	213.75
Mary Ann Christensen	Jury Fees, District Court	50.30
City of Norfolk	Parking, Veterans' Service Office	45.00
Colonial Life and Accident Insurance	Insurance Premiums	154.67
Connecting Point	Equipment, Services, County Sheriff	1,288.07
Constellation Newenergy Gas Division	Gas Service, Planning and Zoning	18.30
Constellation Newenergy Gas Division	Gas Service, Noxious Weed	18.30
Credit Bureau Services	Garnish of Wages	135.26
Credit Management Services Inc.	Garnish of Wages	131.85
Creighton University Medical Center	Medical Services, County Jail	178,344.34
Adam Cronin	Jury Fees, District Court	50.30
Robert Dainton	Jury Fees, District Court	150.90
DDSS	Equipment, Courthouse	133.00
Vicky Demmel	Jury Fees, District Court	126.42
Department of Motor Vehicles	Copies, Law Enforcement	4.00
Larry Dittberner	Meals, Mileage, Veterans Service Office	20.64
Don's Auto Repair	Repairs, County Sheriff	32.73
Douglas County Sheriff	Service Fees, District Court	20.70
Khasandra Dye	Jury Fees, District Court	50.30
Eakes Office Plus	Supplies, Election Commissioner	71.94
ECMC	Garnish of Wages	142.34
Egley, Fullner, Montag and Hockabout	Legal Services, County Court	150.00
Jan Einspahr, P.C.	Legal Services, County Court	424.50
Elite Office Products	Equipment, Planning and Zoning	3,145.00
Environmaster	Supplies, County Jail	42.00
Kelly Finkral	Jury Fees, District Court	50.30
First Concord Benefits Group, L.L.C.	Deductible Buy Down, Flexible Benefit Plan	3,318.89
Fitzgerald, Vetter & Temple	Legal Services, County Court	394.00
Sarah Freudenburg	Jury Fees, District Court	150.90
April Frevert	Jury Fees, District Court	50.30
Frontier	Telephone Services, Public Defender	331.27
Frontier	Telephone Services, Courthouse	1,356.22
Futureware Distributing, Inc.	Shipping, District Court	12.69
Gall's Inc.	Equipment, County Sheriff	108.62
Kenneth Galyen	Jury Fees, District Court	204.45
Michael Geary	Jury Fees, District Court	55.40
Graham Tire	Repairs, Noxious Weed	39.85
Sally Hahn	Jury Fees, District Court	150.90
Brian Hake	Jury Fees, District Court	50.30
Hamilton County Court	Copies, Law Enforcement	2.50
Hartford Life Insurance Company	Deferred Compensation	25.00
William Hatterman	Meal, Mileage, Veterans' Service Office	36.93
Mary Hauf	Jury Fees, District Court	50.30
Darel Heppner	Meal, Veterans' Service Office	14.45
Robert Hoffman	Jury Fees, District Court	150.90
Amanda Holecek	Jury Fees, District Court	166.20
Hy-Vee West Pharmacy	Prescriptions, County Jail	32.64
Jack's Uniforms & Equipment	Equipment, County Sheriff	916.75
Jesse Jensen	Witness Fees, District Court	35.30
Johnson, Morland, Easland & Lohrberg, P.C.	Legal Services, County Court	1,793.10
Joseph Law Office	Legal Services, County Court	1,387.50
Kenneth Kava	Jury Fees, District Court	50.30
Joseph Kelly	Jury Fees, District Court	50.30
Kay Kemp	Jury Fees, District Court	50.30
Christopher Kleinschmit	Jury Fees, District Court	50.30
Kyla Koch	Jury Fees, District Court	68.15
Larry Kohl	Meal, Mileage, Veterans' Service Office	42.53
Mysti Kucera	Jury Fees, District Court	50.30
Ryan Kyriss	Jury Fees, District Court	50.30
Lancaster County Sheriff's Office	Service Fees, County Court	19.08
Sherry Larson	Jury Fees, District Court	50.30

Louderback Drug	Prescriptions, County Jail	9,559.59
Louderback Drug	Jury Meals, District Court	108.83
Low Cost Dorm	Rent, County Relief	250.00
Madison County Bar Association	Dues, Meals, Public Defender	80.00
Madison County Bar Association	Training, Public Defender	96.00
Madison County Clerk	Tax Deposit	38,846.35
Madison County Court	Fees, County Court	1,710.00
Madison County Sheriff	Fees, County Court	1,021.76
Madison County Sheriff	Fees, District Court	447.88
Madison County Sheriff	Fees, Mental Health	93.30
Madison County Sheriff	Inspection, Reappraisal	10.00
Madison County Treasurer	Title Fee, County Assessor	10.00
Madison County Veterinary Clinic	Impound Fees, County Sheriff	140.00
Madison National Life	Insurance Premiums	114.12
Christal McDonald	Court Reporting, Law Enforcement	280.00
Microfilm Imaging Systems, Inc.	Equipment Lease, Maintenance, Register of Deeds	7,721.50
Microfilm Imaging Systems, Inc.	Equipment Lease, County Surveyor	330.00
Midwest Health Partners	Prescriptions, County Jail	197.00
Midwest Plumbing & Heating	Repairs, County Jail	905.83
MIPS Inc.	Computer Support, County Clerk	551.34
Modern Drapery & Sewing	Supplies, District Court	62.00
Kevin Mozer	Jury Fees, District Court	50.30
Nationwide Retirement Solutions	Deferred Compensation	545.00
Nebraska Child Support Payment Center	Garnish of Wages	276.92
Nebraska Crime Commission	Publications, County Sheriff	30.00
Nebraska Crime Commission	Publications, County Jail	15.00
Norfolk Daily News	Publication Costs, Courthouse	265.77
Northeast Nebraska Area Agency on Aging	Annual Funding	13,419.00
Northeast Nebraska Economic Development District	Dues, Courthouse	875.00
Shane O'Brien	Jury Fees, District Court	50.30
Valorie Olson	Court Reporting, Mental Health	50.00
PDQ Shoppe	Fuel, County Sheriff	8.54
Phillips 66	Fuel, County Sheriff	691.83
Pizza Hut	Witness Meals, Law Enforcement	51.96
Pizza Hut	Jury Meals, District Court	89.79
Matthew Pochop	Jury Fees, District Court	55.40
Postmaster	Postage, Veterans' Service Office	134.08
Daniel Powell	Jury Fees, District Court	50.30
Quartermaster, Inc.	Equipment, County Sheriff	71.97
RAD Inc.	Supplies, County Sheriff	341.48
Alfredo Ramirez	Witness Fees, County Court	36.00
Nancy Reeves	Jury Fees, District Court	68.15
Regency Family Dental Care, P.C.	Dental Services, County Jail	546.00
Region IV, Inc.	Quarterly Funding	9,147.75
Region 4 Behavioral Health System	Quarterly Funding	13,690.25
Michelle Reigle	Jury Fees, District Court	50.30
Marybeth Renter	Jury Fees, District Court	150.90
Rhonda Riffey	Jury Fees, District Court	150.90
Julie Roberts	Jury Fees, District Court	50.30
Cody Roewert	Jury Fees, District Court	150.90
Angie Salisbury	Jury Fees, District Court	50.30
Nancy Scheer	Mileage, Parking, Election Commissioner	78.98
Scheer's Ace Hardware	Supplies, County Jail	11.98
Abraham Schoenherr	Jury Fees, District Court	50.30
Judy Schroeder	Prior Service Benefits	11.00
Frank Schwartzer	Jury Fees, District Court	50.30
Secretary of State	Publication, Law Enforcement	40.00
Secretary of State	Supplies, Election Commissioner	40.00
Share Corporation	Supplies, Courthouse	854.45
Shell Fleet Plus	Fuel, Planning and Zoning	392.11
Sherwin-Williams	Paint, County Jail	191.42
Signal 88 Security	Guard Services, County Jail	2,266.25
Giselle Simonsen	Jury Fees, District Court	150.90
Mike Smith	Meal, Veterans' Service Office	21.90
Stratton, DeLay & Doele, P.C.	Legal Services, District Court	1,878.88
Stratton, DeLay & Doele, P.C.	Legal Services, County Court	2,664.50
Subway	Jury Meals, District Court	88.30
Kathryn Svik	Jury Fees, District Court	50.30
Dale Taylor	Interpreting Services, Public Defender	585.00
Douglas Thies	Jury Fees, District Court	50.30
Tri-State Turf & Irrigation	Repairs, Courthouse	159.70
Rollin Tuttle	Repairs, County Sheriff	290.47
US Cellular	Telephone Service, Law Enforcement	108.88
David Uher	Legal Services, County Court	285.15
Jean Unkel	Jury Fees, District Court	55.40
U.S. Bank Corporate Payment System	Fuel, County Sheriff	391.28
Verizon Wireless	Telephone Service, County Sheriff	1,952.07

Wayne County Sheriff	Service Fees, District Court	18.50
Deann Wecker	Jury Fees, District Court	50.30
Western Office Plus	Supplies, Veterans' Service Office	59.97

ROAD/BRIDGE FUND

Total Net Payroll		25,747.03
Ag Specialties Welding & Repair	Repairs	134.04
American Family Life Assurance Company	Insurance Premiums	297.23
Ameritas Life Insurance Corporation	Employees Share Retirement	1,545.85
Ameritas Life Insurance Corporation	Employers Share Retirement	2,318.81
Ameritas Life Insurance Corporation	Insurance Premiums	92.20
AS Central Services	Telephone Services	24.39
Asphalt and Concrete Materials Company	Asphaltic Materials	8,854.78
Battle Creek Farmers Coop	Fuel	180.00
Battle Creek Municipal Light and Power	Utilities	151.60
Black Hills Energy	Gas Service	125.12
Blue Cross Blue Shield of Nebraska	Insurance Premiums	54.29
Bomgaars Supply Inc.	Shop Supplies	553.33
Carhart Lumber Company	Shop Supplies	33.49
City of Newman Grove	Utilities	33.00
Colonial Life and Accident Insurance	Insurance Premiums	121.80
Constellation Newenergy Gas Division	Gas Service	85.04
Cornhusker International Trucks	Repairs	141.11
Dinkel Implement Company	Parts	453.95
Eastern Nebraska Telephone	Telephone Services	93.89
Eastern Nebraska Trailer Repair Inc.	Repairs	252.24
Fastenal Company	Parts	2.76
First Concord Benefits Group	Flexible Benefit Plan, Deductible Buy Down	611.46
Floor Maintenance	Shop Supplies	46.72
Frontier	Telephone Services	200.94
Henkel Oil Company	Shop Supplies	89.60
Hotsy Equipment Company	Shop Supplies	156.62
J'S Auto Repair & Storage LLC	Repairs	1,512.34
Joey's Heating and Air Conditioning	Repairs	111.80
Kelly Supply Company	Parts	138.91
Kimball Midwest	Parts	407.20
LDI Chemical Sales Inc.	Shop Supplies	149.15
Loup Power District	Utilities	86.28
Madison County Clerk	Tax Deposit	8,343.78
Madison National Life	Insurance Premiums	31.19
Matheson Tri-Gas Inc.	Shop Supplies	48.16
Matteo Sand & Gravel Company Inc.	Gravel	27,406.22
Murphy Tractor and Equipment	Equipment	5,950.00
Nebraska Child Support Payment Center	Garnish of Wages	299.00
Nebraska Public Power District	Utilities	113.81
NMC Exchange LLC	Parts, Equipment	8,653.94
Norfolk NAPA	Parts	194.31
Prime Sanitation	Garbage Service	53.75
Telebeep Wireless	Internet Services	22.11
The Pit Stop	Fuel	350.21
Truck Center of Norfolk	Repairs	2,510.01
US Cellular	Telephone Service	278.15
USA Communications	Internet Services	24.95
Voigt Locksmith	Repairs	200.00

FEDERAL AID SECONDARY FUND

Mainelli Wagner & Associates, Inc.	Engineering Services	10,255.00
------------------------------------	----------------------	-----------

VISITORS IMPROVEMENT FUND

Divots Conference Center	Advertising	248.98
Brook Kreder	Supplies, Meals, Postage	1,204.29
Laugh and a Half Marathon	Grant	1,000.00
Marathon Press	Supplies	110.00
Norfolk Daily News	Publication Costs	29.47
Western Office Technologies	Supplies	53.50

911 EMERGENCY FUND

Qwest	Telephone Services	973.66
-------	--------------------	--------

LAW ENFORCEMENT OPERATING FUND

Madison County Sheriff Supplies 428.91

DRUG COURT FUND

Behavioral Health Services Services 430.00
Connecting Point Equipment, Software 870.00
Verizon Wireless Internet Services 60.07

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

The Board adjourned at 10:46 A.M. to Tuesday, July 19, 2011 at 9:30 A.M.

County Clerk

Chairman

BOARD OF EQUALIZATION MEETING

Madison, Nebraska

July 6, 2011

The Board of Equalization of Madison County, Nebraska met at 1:00 P.M., in continuation of the June 21, 2011 meeting, to conduct hearings on property valuation protests.

Advance notice of meeting was published in the Thursday, June 30, 2011 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgement of receipt of notice of meeting as published was executed. Chairman Lee Klein called the meeting to order and notified the public of the location of the Open Meeting Act information posted in the meeting room.

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

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

Motion was made by Klein and seconded by Griffith to approve the minutes of the meeting held on June 21, 2011. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted a report of undervalued and omitted property for the tax year 2011, which reflected a total value change in the amount of \$657,626.00. He explained that the report listed clean up items, splits, and new additions that were not completed by the assessment deadline. No action was taken by the County Board.

Hearings were conducted on property valuation protests as follows:

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

Chairman McCallum opened at hearing at 1:06 P.M. Jeanette Doten was present and testified that the property is in disrepair. She presented pictures which reflected the condition of the house and reported that the house had roof damage causing water leaks and damage to a built-in china hutch. She reported that the garage has peeling paint, the windows are rotten, and there is mold behind the shower wall. She also stated that the sinks are dingy, the carpet is drenched in dog urine, and the waffle pad under the carpet is nasty. In addition, she reported that wallpaper must be removed and that there is no insulation on the porch. County Assessor Jeff Hackerott reported that he inspected the property on May 6, 2001 with the owner and verified the deteriorating condition of the house. Chairman McCallum closed the hearing at 1:13 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$50,900. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

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

Chairman McCallum opened at hearing at 1:14 P.M. Beverly Rath was present and testified that the house was moved onto this property and an addition was constructed onto it. She explained that she can't afford to fix the house due to her income. She submitted pictures of the house reflecting the condition, which were accepted into the record. County Assessor Jeff Hackerott reported that he reviewed the property with the owner on June 20, 2011 and verified the condition. He reported that the owner paid \$70,000 for the property in 1998, but it was not considered a true sale for assessment purposes because the transaction was between parents and daughter. Chairman McCallum closed the hearing at 1:17 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$84,450. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

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

Chairman McCallum opened at hearing at 1:26 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that he inspected the property with the owner on June 17, 2011 and the house is a standard mobile home from 1975 that is in poor condition. He reported that the mobile home has a tar and gravel roof, aluminum siding, and no gutters. He explained that the owner purchased the property on July 13, 2010 for \$2,700.

Chairman McCallum closed the hearing at 1:28 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$3,000. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

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

Chairman McCallum opened a hearing at 1:20 P.M. James Phillips appeared at the hearing and testified that the property was appraised at \$160,000 on May 18, 2011 by Skyline Appraisal. County Assessor Jeff Hackerott reported that he met with the owners on June 17, 2011 and inspected the property. He explained that the house had water issues in the vaulted area of the living room and a contractor was starting repair work on the ceiling when he did an inspection. He reported that the property is exceptionally well maintained and that the appraisal was contingent upon repairs to the roof and ceiling. He stated that the range of property valuations in the neighborhood is between \$158,350 and \$166,700. In addition, he stated that the valuation change was a 6% increase that was applied to all rural suburban properties. Mr. Phillips reported that the ceiling and roof repairs have been completed. Chairman McCallum closed the hearing at 1:24 P.M. Motion was made by Klein and seconded by Griffith to make no change to 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

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

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 reviewed. County Assessor Jeff Hackerott reported that he reviewed the income and expense statements attached to the protest for the years 2007 through 2010. He explained that the occupancy rates have fluctuated through the years and that the comparable properties are located in Blair and Lexington. Chairman McCallum closed the hearing at 1:45 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$719,235. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

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

Chairman McCallum opened a hearing at 1:51 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that he inspected the property with the owners on June 17, 2011. He explained that the subject property is a rental house that was purchased on April 9, 2011 for \$42,500. He stated that a three stall garage is located on the parcel with two stalls that front the alley and are used by the owner for storage and a single stall that fronts the street and is used by the tenants. Chairman McCallum closed the hearing at 1:54 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$42,500. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-26 Steven Travers, 219 4th Street, Meadow Grove
Lewis Addition Out Lot 1 N 66 Ft S 396 Ft W1/2 Lot 1 1/4 AC

Chairman McCallum opened a hearing at 2:00 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that he completed an exterior inspection of the property. He reviewed the assessment record with the Board members and reported that the exterior of the property is very well kept. He reported that the owners purchased the property in February 2009 for \$20,000. Chairman McCallum closed the hearing at 2:03 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$20,953. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-27 Glenn and Sarah Granquist, 1701 Eldorado Road, Norfolk
Eldorado Hills Sixth Subdivision Lot 17, Blk 1

Chairman McCallum opened a hearing at 2:11 P.M. Glen Granquist appeared at the hearing and stated that he would like the county to consider the independent appraisal that he submitted with the protest form and he also wanted to familiarize himself with the protest process. County Assessor Jeff Hackerott reported that the valuation of the subject property did not change from 2010 to 2011. He stated that he inspected the property with the owner on June 13, 2011. He explained that the appraisal was completed in February 2010 for re-financing so the owner could purchase a house in Phoenix, Arizona and use the subject property as collateral. He stated that one main difference between the county assessment record and the appraisal is the area under the garage. Chairman McCallum closed the hearing at 2:14 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$304,397. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-28 David VanDusen, 203 Beverly Road, Norfolk
Suhr's 1st Subdivision Lot 3 (24-24-1)

Chairman McCallum opened a hearing at 2:22 P.M. No one appeared at the hearing to offer verbal testimony. The appraisal information attached to the protest form was reviewed. County Assessor Jeff Hackerott reported that the valuation change was a 6% increase that was applied to all rural suburban properties in the county. He stated that he inspected the property with the owner on July 1, 2011 and re-measured the basement. In addition, he reported that the owners purchased the property in November 2010 for \$162,500. Chairman McCallum closed the hearing at 2:26 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$173,820. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-29 Phil Raasch, 207 North 14th Street, Norfolk
Pt NE1/4 SW1/4 & Pt SE1/4 5-22-1 157.36 AC

Chairman McCallum opened a hearing at 2:27 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that he completed an exterior inspection of the two houses located on the property. He stated that the south house along the Enola Road is vacant and the other house appears to be occupied. He stated that there are some old, small buildings located on the property. He reported that, during his inspection, he discovered a 42 foot by 80 foot pole shed that was not listed on the county assessment record. In addition, he stated that the subject parcel has the majority of Enola Lake located on it and that the classifications of the various acres on the parcel appear to be correct on the county records. Chairman McCallum closed the hearing at 2:29 P.M. Motion was made by Klein and seconded by Griffith to make no change to 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-30 Brandon Doke, 2406 Clearfield Drive, Norfolk
S A Seals Addition Lot 2, Blk 3

Chairman McCallum opened a hearing at 2:30 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that he completed an exterior inspection of the property on July 1, 2011 with the tenant, who confirmed the number of room in the house and stated that he pays \$700 per month rent. He stated that the house was built in 1925. He confirmed that the purchase price of the property was \$55,000. Chairman McCallum closed the hearing at 2:32 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$55,000. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-31 Brandon Doke, 2406 Clearfield Drive, Norfolk
S A Seals Addition W 70 Ft Lots 1 & 2, Blk 2

Chairman McCallum opened a hearing at 2:32 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that he completed an exterior review of the property on July 1, 2011. He stated that the property is a duplex and it appears that both units are vacant. He explained that the duplex was built in 1971 and the quality is average. In addition, he reported that the owner purchased the property in May 2011 at a cost of \$75,000. Chairman McCallum closed the hearing at 2:35 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$75,000. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-32 Loren Broberg, 83972 Highway 45, Tilden
SW1/4 NW1/4 Less Pt to State 6-23-4 34.4 AC

Chairman McCallum opened a hearing at 2:55 P.M. No one appeared at the hearing to offer verbal testimony. The written protest was read. County Assessor Jeff Hackerott reported that he inspected the property on July 5, 2011; however, he did not make contact with the owner. He stated that the property is immaculate. Chairman McCallum closed the hearing at 2:57 P.M. Motion was made by Griffith and seconded by Klein to table the property valuation protest. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-33 Randall and Sibyl Spahn, 3501 Portia Place, Norfolk
Eldorado Estates 2nd Addition Lot 7, Blk 6 (20-24-1)

Chairman McCallum opened a hearing at 1:00 P.M. Randa Spahn was present and testified that the property has always had problems with water draining through the lot. He explained that he built an asphalt driveway to lift the height of the drive and then Portia Place was paved and starting causing an accumulation of sand at the lip of the driveway. He explained that all the retaining walls that were constructed incurred damage from the water going through the property. He testified that the siding on the house is in bad shape with estimated replacement cost of \$25,000. In addition, he stated that the door casings and cabinets are not in top condition and he submitted pictures reflecting problems with the property. County Assessor Jeff Hackerott reported that the valuation change was a 6% increase that was applied to all rural suburban properties in the county. He stated that he inspected the property and noticed pooling of sand and gravel where the owner's driveway meets Portia Place. In addition, he reported that the retaining walls are stacked stone. Chairman McCallum closed the hearing at 1:04 P.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-34 Eunice Galyen, 83941 539th, Meadow Grove
Pt E1/2 NE1/4 & Pt E1/2 SE1/4 35-24-4 152.27 AC

Chairman McCallum opened a hearing at 2:44 P.M. Eunice Galyen appeared and presented a map showing the location of the parcel. She testified that the parcel is long and narrow and has 27.29 acres of pasture. She also reported that the property can't be planted to row crop because of a high water table. County Assessor Jeff Hackerott reported that the property of assessed at \$2,132.19 per acre. He stated that he inspected the property on July 5, 2011 and it appears that the assessment record is correct. Chairman McCallum closed the hearing at 2:48 P.M. Motion was made by Klein and seconded by Griffith to make no changes to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-35 Eunice Galyen, 83941 539th Avenue, Meadow Grove
SW1/4 1-23-4 160 AC

Chairman McCallum opened a public hearing at 2:48 P.M. Eunice Galyen appeared at the hearing and testified that the subject property has power poles running through it so it can't be irrigated. She also stated that the property has trees and pasture. County Assessor Jeff Hackerott reported that the assessed valuation of the property is \$1,933 per acre. In addition, he reported that he drove by the parcel on July 5, 2011. Chairman McCallum closed the hearing at 2:49 P.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-36 Eunice Galyen, 83941 539th Avenue, Meadow Grove
N1/2 SE1/4 2-23-4 80 AC

Chairman McCallum opened a hearing at 2:49 P.M. Eunice Galyen was present and testified that the subject property can't be irrigated. She reported that there are only 71 acres on this parcel that can be farmed as row crops and that the map doesn't reflect all the waste land on the parcel. County Assessor Jeff Hackerott reported that the assessed valuation of the property is \$2,146 per acre. He also reported that the county assessment record reflects that 67.6 acres are tilled. Chairman McCallum closed the hearing at 2:51 P.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-37 Ben Karmann, 305 East South Airport Road, Norfolk
NW1/4 14-23-1 159.82 AC

Chairman McCallum opened a hearing at 3:05 P.M. Ben Karmann appeared at the hearing and testified that the number of acres listed on the assessment record is not correct because of the relocation of South 1st Street. He stated that the county records have been incorrect for a number of years. He testified that the parcel has sandy soil and he submitted a map showing the wet spots on the parcel. County Assessor Jeff Hackerott reported that the assessed valuation of the property is \$1,718 per acre. He explained that he drove by the parcel and verified that the cropland acres are sowed to rye. In addition, he reported that the parcel has shelterbelts, tree canopy, pasture, and waste acres and none of the soil classifications on the parcel are higher than a Class 3. Chairman McCallum closed the hearing at 3:09 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$247,906. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-38 Ben Karmann, 305 East South Airport Road, Norfolk
Pt W1/2 NE1/4 14-23-1 70.49 AC

Chairman Klein opened a hearing at 3:09 P.M. Ben Karmann was present and testified that he has lived on this property for 30 years and the land is very sandy and won't raise much. He stated that there is a wet spot on the parcel that won't drain and also a large blowout area where grass won't grow. He reported that no improvements have made to the property. County Assessor Jeff Hackerott reported that the assessed valuation of the property is \$1,780 per acre. He explained that he drove by the parcel and verified that a majority of the parcel is sowed to rye. Chairman McCallum closed the hearing at 3:12 P.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-39 Jerry Zillner, PO Box 43, Newman Grove
S 63 Ft N 255 Ft Lot 6, Railroad Outlots, Newman Grove

Chairman McCallum opened a hearing at 3:15 P.M. No one appeared at the hearing to offer verbal testimony. The written protest was read. County Assessor Jeff Hackerott reported that he inspected the property with the owner on July 5, 2011. He confirmed that the property was purchased on September 21, 2010 for \$7,500. He reported that the house is in poor condition and that the main floor bedroom has a damaged ceiling which is falling down. Chairman McCallum closed the hearing at 3:17 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 the property valuation at \$7,500. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-40 James Say, 608 West 10th Street, Sterling, Illinois
Pt SW1/4 SW1/4 (289.2 Ft x 466.7 Ft) 10-23-1 2.7 AC aka 1222 West South Airport Road

Chairman McCallum opened a hearing at 3:21 P.M. Margaret Michener appeared at the hearing and testified that she is one of four siblings who inherited this property from her mother. She explained that an appraisal was completed to determine fair market value of the property, and in her opinion, the appraisal is accurate. She reported that her brother lives in the house and hasn't taken of the house or property. County Assessor Jeff Hackerott reported that he completed an exterior inspection of the property on July 1, 2011 and noted that the exterior of the house is not maintained and that the property is overgrown with weeds and trees. In addition, he reported that he reviewed the pictures and appraisal submitted by the protestor. Chairman McCallum closed the hearing at 3:39 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$50,229. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-41 Frank Murphy Jr., 54010 839th Road, Meadow Grove
Pasewalks Addition NE1/4 Lot 6, Blk 4

Chairman McCallum opened a hearing at 3:30 P.M. No one appeared at the hearing to offer verbal testimony. The written protest was read. County Assessor Jeff Hackerott reported that he completed an exterior review of the property on July 1, 2011. He stated that the exterior condition of the house is average; however, the garage is not in good condition. He confirmed that the purchase price of the property was \$35,500. Chairman McCallum closed the hearing at 3:32 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$35,500. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-42 Frank Murphy Jr., 54010 839th Road, Meadow Grove
Pasewalks Sixth Addition S 48 Ft Lot 14, Blk 11

Chairman McCallum opened a hearing at 3:32 P.M. No one appeared at the hearing to offer verbal testimony. The written protest was read. County Assessor Jeff Hackerott reported that he completed an exterior review of the property on July 1, 2011. He stated that the house is small; however, the exterior condition is okay. He reported that the house has vinyl siding and several replacement windows and that there is a small shed located on the property. He stated that the property was purchased in November 2009 for \$30,000 and that some improvements may have been made after the purchase date. Chairman McCallum closed the hearing at 3:34 P.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-43 Matthew Monson, 2411 South Monroe Street, Denver Colorado 80210
Praeuner's Second Addition Lot 2-R .652 AC

Chairman McCallum opened a hearing at 3:19 P.M. No one appeared at the hearing to offer verbal testimony. The written protest was read. County Assessor Jeff Hackerott reported that he inspected the property on July 5, 2011 and spoke to the tenant. He explained that the house was built on a slab with a crawl space. He reviewed the assessment record with the Board. Chairman McCallum closed the hearing at 3:22 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$54,966. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-44 Carolyn Small, 510 Andy's North Shore Drive, Norfolk
ILL - Pt SW1/4 NE1/4 & Pt SE1/4 NW1/4 2-23-1 51.86 AC (Andy's Lake Lot 2 West Shore)

Chairman McCallum opened a hearing at 4:23 P.M. No one appeared at the hearing to offer verbal testimony. The written protest was read. County Assessor Jeff Hackerott reported that he reviewed the appraisal completed by Ransom Roman. He stated that the property was purchased on May 17, 2011 for \$23,920 and the sale was between family members. He reported that he inspected the property on July 1, 2011 with a family member who is working on renovations to the house, including updates to the kitchen and porch. Chairman McCallum closed the hearing at 4:27 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$28,395. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-45 MBH Investments, Inc., PO Box 123, Howells
Green Meadow 3rd Addition Lot 3, Blk 1

Protest #2011-46 MBH Investments, Inc., PO Box 123, Howells
Green Meadow 3rd Addition Lot 2, Blk 1

Chairman McCallum opened a hearing at 3:45 P.M. Jay Hansen, partner of MBH Investments, requested a reduced valuation based on the lack of ability to sell the properties. He testified that comparable sales that range between \$110,000 and \$115,000. He stated that he has seen a slow market for triplex units. County Assessor Jeff Hackerott reported that he inspected the property on July 1, 2011. He stated that the properties are condos that consist of three units per building. He reported that the most recent sale was January 2010 in the amount of \$109,000 and the sale was a unit that was constructed on a slab and the subject properties have basements. He questioned what the rental rates were for the units and Jay Hansen responded that the units rent between \$800 and \$900 per month. Chairman McCallum closed the hearing at 3:52 P.M. Motion was made by Klein and seconded by Griffith to make no change to the 2011 property valuation. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-47 MBH Investments, Inc., PO Box 123, Howells
Green Meadow Addition Lot 10, Blk 2

Chairman McCallum opened a hearing at 3:53 P.M. Jay Hansen, partner of MBH Investments, stated that over the past three years, only one small lot has sold. He explained that the property is bare land that is currently an alfalfa field; however, it is being valued as developed property. He stated that when the lots are sold, the developer plans to build and then will have income producing property; however, at the current time the properties are non-income producing. He stated that MBH Investments has attempted to sell lots at \$1.75 per square foot with no buyers for the past three years. In addition, he stated that since 2005, the assessed valuation of the properties has tripled, with no sales over the past three years. Mr. Hansen reported that the alfalfa is given to the farmer for keeping the property mowed. He stated that to put the valuation into perspective, agricultural land at \$6,000 per acre equates to approximately 14 cents per square foot and is income producing; however, the bare lots have an assessed valuation of approximately \$2.50 to \$2.90 per square foot and no income is produced. He stated that 40 acres was developed at one time and they were hoping for the sale of one lot each year; however, that level has not been achieved. In addition, he testified that condos and commercial buildings were constructed on some of the lots, but sales are stagnant at the current time. He reiterated that the lots produce zero income until they are sold or a structure is built. County Assessor Jeff Hackerott showed Board members a map reflecting the location of the lots. He reported that he drove by the lots and confirmed that all the vacant lots are in alfalfa. He reported that the most recent sale was in December 2010 for \$55,000. Chairman McCallum closed the hearing at 4:03 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$77,890. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-48 MBH Investments, Inc., PO Box 123, Howells
Green Meadow Addition Lot 4, Blk 3

Jay Hansen, partner of MBH Investments, requested that testimony he presented for Protest #2011-47 be used for this protest. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$93,750. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-49 MBH Development Co., LLC, PO Box 123, Howells
Green Meadow 2nd Addition Lot 2, Blk 1

Jay Hansen, partner of MBH Investments, requested that testimony he presented for Protest #2011-47 be used for this protest. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$86,720. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-50 MBH Development Co., LLC, PO Box 123, Howells
Green Meadow 2nd Addition Lot 1, Blk 1

Jay Hansen, partner of MBH Investments, requested that testimony he presented for Protest #2011-47 be used for this protest. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$80,095. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-51 MBH Development Co., LLC, PO Box 123, Howells
Green Meadow Addition Lot 5, Blk 3

Jay Hansen, partner of MBH Investments, requested that testimony he presented for Protest #2011-47 be used for this protest. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$54,833. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-52 MBH Development Co., LLC, PO Box 123, Howells
Green Meadow Addition Lot 2, Blk 3

Jay Hansen, partner of MBH Investments, requested that testimony he presented for Protest #2011-47 be used for this protest. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$58,053. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-53 MBH Development Co., LLC, PO Box 123, Howells
Green Meadow Addition Lot 14, Blk 2

Jay Hansen, partner of MBH Investments, requested that testimony he presented for Protest #2011-47 be used for this protest. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$86,292. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-54 MBH Development Co., LLC, PO Box 123, Howells
Green Meadow Addition Lot 11, Blk 2

Jay Hansen, partner of MBH Investments, requested that testimony he presented for Protest #2011-47 be used for this protest. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$83,085. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-55 Jill Waterbury, 4501 South 13th Street, Norfolk
SE1/4 Less Hwy 24-22-3 154.57 AC

Chairman McCallum opened a hearing at 4:27 P.M. No one appeared at the hearing to offer verbal testimony. The written protest was read. County Assessor Jeff Hackerott confirmed that the feed bunks have been removed from this property. Chairman McCallum closed the hearing at 4:28 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$327,141. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-56 Lawrence Henery and Judith Stewart, 83865 547th Avenue, Battle Creek
Chardan Acres Third Addition Lot 6 4.24 AC (7-23-2)

Chairman McCallum opened a hearing at 4:06 P.M. Judith Stewart appeared at the hearing and testified that a Morton building was constructed and then a home was built inside, with the remainder of the building being used for storage. She reported that they built a porch and sunroom onto the building. She stated that the county assessment records have the correct length and width of the building; however, the height of the structure is incorrect. County Assessor Jeff Hackerott reported that he inspected the property on July 5, 2011. He explained that he breaks out the different wall heights separately for assessment purposes. In addition, he stated that the building, house inside, porch, and sunroom were all constructed as one unit. Chairman McCallum closed the hearing at 4:10 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$275,025. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-57 Lawrence Henery, 83865 547th Avenue, Battle Creek
NE1/4 NE1/4 4-23-2 40.25 AC

Chairman McCallum opened a hearing at 4:10 P.M. Judith Stewart appeared at the hearing and testified that the county assessment records have the correct length and width of the building; however, the height of the structure is incorrect and should be changed to 12' 4". She reported that the construction costs for the structure were \$29,000. She explained that there is no concrete in the building and that only a small piece of concrete was poured in front of the building, which cost approximately \$400. County Assessor Jeff Hackerott reported that he inspected the property on July 5, 2011. Chairman McCallum closed the hearing at 4:12 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$112,277. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

Protest #2011-58 Arvid Larsen, 1202 Eisenhower Avenue, Norfolk
Pt SW1/4 SW1/4 10-24-1 1.24 AC

Chairman McCallum opened a hearing at 4:30 P.M. No one appeared at the hearing to offer verbal testimony. The written protest was read. County Assessor Jeff Hackerott reported that he completed an exterior inspection of the property on July 5, 2011. He stated that he couldn't determine if anyone was living in the house. He reported that trees are overgrown onto the roof of the house and trees are growing in the gutters. He explained that an egress window located on the west side of the house is not completed and there is no reinforcement of the hole dug for installation of the window. In addition, he reported the windows on the east side of the house are broken. Chairman McCallum closed the hearing at 4:32 P.M. Motion was made by Klein and seconded by Griffith to set the 2011 property valuation at \$52,139. Roll call vote: Ayes, McCallum, Griffith, and Klein. Nays, none. Motion carried.

The Board of Equalization recessed at 4:36 P.M. to Tuesday, July 12, 2010 at 9:00 A.M.

County Clerk

Chairman