

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

July 12, 2016

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, July 7, 2016 edition of The Norfolk Daily News and posted on the Madison County website. A copy of said notice was provided to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed.

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

Present: Commissioners Christian Ohl, Jim Prauner, and Ron Schmidt, County Clerk Nancy Scheer, and County Highway Superintendent Richard Johnson. Norfolk Daily News reporter Jerry Guenther, US92 reporter Rachel Urbanski, and WJAG reporter Paul Hughes were present until 10:18 A.M.

Motion was made by Schmidt and seconded by Ohl to remove the County Board memo regarding the 2016-2017 fiscal year budget from the consent agenda to the regular agenda for discussion. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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

- 1) Approval of minutes of the June 28, 2016 meeting
- 2) Authorization for Big Iron to sell 1993 Freightliner Truck, 1999 Ford Pickup, and a 2001 Dodge Ram Truck on August 12, 2016 on-line auction
- 3) Approval of Melvin E. Schmidt's Lot Split in Section 27-22-2, which is located one mile North and three miles West of the City of Madison on 830th Road
- 4)

RESOLUTION #2016-27

WHEREAS, Check No. 16060221, dated June 14, 2016, and drawn on the General Fund in the amount of thirty six dollars and twenty cents (\$36.20), was made payable to Fitzgerald, Vetter, Temple & Bartell, P.O. Box 1407, Norfolk NE 68702 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. 16060221, dated June 14, 2016, and drawn on the General Fund in the amount of thirty six dollars and twenty cents (\$36.20), is hereby cancelled.

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

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

Elkhorn Logan Valley Public Health Department Health and Safety Programs Manager Heather Drahota presented copies of the annual report to Board members. She reported that the accreditation and site visit is completed and went very well. She stated that the organization received compliments regarding the operations and they hope to hear by December if they will receive accreditation status. Chairman Prauner asked what accreditation would do for the organization and Ms. Drahota responded that accreditation would make public health more official and allow more opportunity for funding.

Ms. Drahota explained that the agency received a grant called Stepping On, which is a self-prevention program for seniors which begins at the end of July and will be held at the Norfolk Senior Center. She stated that the program tries to reduce the risk of falling for people 65 years of age and older and various experts, such as physical therapists and pharmacists, concentrate on teaching seniors how to make simple changes in their home environment to reduce their risk of falling. She reported that they have an ongoing class entitled Healthy Lifestyles and Diabetes Prevention that has been offered for several years. She stated that this program focuses on Type 2 diabetes, weight loss, and activity goals and the class meets for 16 weeks at a time one day each week.

Ms. Drahota reported that West Nile virus has been confirmed in mosquitoes in Madison County, but it hasn't been found in any horses or birds. She stated that they remind everyone to use bug repellent and wear long sheet shirts. She said that they are giving out mosquito dunks and DEET mosquito repellent wipes at the Norfolk office.

Chairman Prauner asked if there is a concern about the Zika virus and Ms. Drahota responded that there is no evidence of the Zika virus in the area. Commissioner Schmidt asked if Zika was a specific mosquito or a mosquito that carries a virus and Ms. Drahota responded that Zika is a specific mosquito. Ms. Drahota explained that there have been Zika mosquitoes found in Nebraska, but they are not carrying the virus.

Chairman Prauner asked how many staff members work at Elkhorn Logan Valley Public Health Department and Ms. Drahota responded that the office is fully staffed and there are always opportunities for grant funding that may change the number of staff people working.

Ms. Drahota submitted information about the isolation and quarantine measures adopted by the department. She stated that in January, 2008 the Commissioners voted to approve the regulations for the prevention of communicable diseases. She reported that there is an isolation and quarantine training on July 19th and July 20th. She provided the scope of authority document, definitions, and state statues regarding this issue. Chairman Prauner asked if anyone in the County had to be quarantined and Mr. Drahota responded that no one has been quarantined, but occasionally they will have a tuberculosis case where they will isolate and monitor the individual.

Commissioner Schmidt asked what responsibility the Commissioners have due to adoption of the isolation and quarantine measures. Ms. Drahota responded that the Commissioners are supporting the Health Department if they would need to isolate or quarantine someone and if they need to involve law enforcement. Chairman Prauner explained that when someone is quarantined, law enforcement is involved to make sure that no one comes in or goes out from the quarantine area. Commissioner Schmidt asked if the County has any financial responsibility for implementation of the isolation and quarantine measures and Ms. Drahota responded that the County would have no financial responsibilities except for the time involved if law enforcement is involved.

No action was taken.

Commissioner Schmidt stated that he removed the County Board budget memo from the consent agenda because in the past the Commissioners have given department heads direction about a maximum percentage that budgets should be increased.

Chairman Prauner stated that when the Commissioners ask officials to limit the budget to a 2% increase, most budgets are returned with a 2% increase. He said that some of the budgets are fairly large and most officials have been very frugal on submitting budget requests, but he left the percentage out to leave it up to the officials. He explained that Commissioners can still trim the budget after it's submitted.

Commissioner Schmidt stated that this is what he wanted to talk about because this is a change from the normal procedures previously used. He wanted to make sure that he fully understood the intention of the memo since no discussion can be held when an item is on the consent agenda.

County Highway Superintendent Richard Johnson explained that the Commissioners have the authority to call individual officials to a meeting and asked for an explanation on anything that may be questionable. Commissioner Schmidt stated that he just wanted to make sure that everyone was on the same thought process. Chairman Prauner explained that if the memo limits budget increases to 3%, then officials turn in their budget at the 3% when maybe they could get by with a 1% or 2% increase. Commissioner Schmidt stated that this year he wants to look at the operating budgets and the salaries as two separate items. He explained that he is currently working with the County officials to develop a plan for equalizing wages of Courthouse employees. He stated that he has been encouraged by the meetings held and elected officials have been very engaged with ideas for a wage plan.

Commissioner Ohl stated that the intent of the Board is to keep the levy down and to keep the budget in line and he asked if there was anything else that should be included in the motion for approval of the memo. Chairman Prauner responded that the memo explains the intent of the Board and elected officials have been very good with spending within their allocated budget. Commissioner Schmidt said that he does not know what effort the officials put into preparing a budget, but this method will be an opportunity to see what budgets will be submitted.

Motion was made by Schmidt and seconded by Ohl to approve the budget memo to departments for the 2016–2017 fiscal year. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Chairman Prauner announced that bids were received on Thursday, July 7, 2016 for 2016 overlay road projects and that the Board would discuss award of contracts. County Highway Superintendent Richard Johnson stated that bid proposals were requested on various road projects using either asphalt or concrete paving. He stated that the asphalt bids were lower for all the projects; but, bids for concrete paving were competitive. He explained that the County needs to consider the life expectancy of the concrete paving versus the life expectancy of the asphalt. He stated that with asphalt paving the County grinds and patches the roads to get them ready for the contractor to do an asphalt overlay. He explained that if concrete paving is used, the County will need to grind up the asphalt, mill it, and then pack it back down which will become a sub-base to prepare for the concrete paving. Commissioner Ohl asked if the preparation costs would be higher for the concrete or about the same and Mr. Johnson responded that the cost would be higher to prepare for concrete, but the end result would be a better product. Mr. Johnson stated that the concrete paving is all six inches thick and most of the asphalt projects are five inches thick, except on Kaneb Road where it would be four inches thick since there isn't much truck traffic on this road. He explained that there are other items to consider because with concrete paving there will be engineering costs, grade line design, and staking whereas with asphalt the contractor can complete the projects without additional costs. He reported that with asphalt, the County would need to armor coat right away and every three years thereafter. He stated that he would expect the concrete to last 20 years and theoretically during that period of time another asphalt overlay may be required. Mr. Johnson stated that over the life of the project, concrete would probably be cheaper. He explained that concrete paving would be more inconvenient for the public during the construction.

Commissioner Schmidt asked what the cost is to overlay one mile of road and Mr. Johnson responded that the cost would be approximately \$15,000 per mile. Commissioner Schmidt asked what the life of an asphalt road would be and Mr. Johnson estimated that, depending upon the traffic, an asphalt road would last between 10 and 12 years. Commissioner Schmidt stated that he is hesitant to switch all the projects over to concrete paving and he asked which one of the projects has a significant amount of truck traffic. Chairman Prauner stated that the Meadow Grove Road has a lot of truck traffic. Commissioner Schmidt stated that if concrete is used on the Meadow Grove Road, the entire road would be asphalt paving except for a short stretch of concrete. Chairman Prauner stated that if the County opted to use concrete on the Meadow Grove Road, the project would not get started until harvest is underway which may be a problem. Mr. Johnson stated that the representative from Elkhorn Paving Company stated that they may be able to move the projects up on their work schedule.

Commissioner Schmidt asked which projects the Board should consider for concrete. Commissioner Ohl stated that Kaneb Road does not have as much truck traffic and may not be one to consider for concrete. Mr. Johnson stated that he does not expect Kaneb Road to have much traffic which is why he asked for four inches of asphalt. Chairman Prauner stated that he spoke to several Commissioners who have converted asphalt roads to concrete and they are happy with the results. He stated that he also considered saving tax dollars, so if concrete roads last 20 years, it would be better to use concrete for all these projects and then bid next year's concrete in February, 2017. Commissioner Schmidt stated that he is not opposed to using concrete on all the projects; however, the wages and insurance costs may be significant this fiscal year. He stated that if the County decides to proceed with concrete, he would like to see an entire road completed with concrete instead of having patches consisting of one mile of concrete, then two miles of asphalt on both ends. Chairman Prauner stated that if concrete was approved for this year, he would continue with additional miles of concrete next year.

Commissioner Ohl stated that on the Kaneb Road and Fairgrounds Road projects the difference between the asphalt and concrete paving were more extreme, so this may be something to consider if the Board wants to complete some of the projects with asphalt for cost savings as long as the roads will hold up okay with the current traffic. Commissioner Schmidt stated that there is a lot of truck traffic on the Meadow Grove Road, so he would like to see this one completed as concrete paving. He stated that he is hesitant to spend the extra money to use concrete paving on Kaneb Road and Fairgrounds Road. Mr. Johnson asked if the road east of Newman Grove has a lot of truck traffic and Commissioner Schmidt responded that it does have a lot of truck traffic, so this one should be considered for concrete paving. Commissioner Schmidt stated that he needs to talk to the City of Newman Grove because they have part of that road coming into town and they may want to determine if they want to concrete that portion inside the City. He stated that it would be nice to work with the City of Newman Grove to make the entire project concrete up to Highway 45. Commissioner Ohl stated that a change order could be completed to extend the project for the portion that would be the responsibility of the City of Newman Grove. Mr. Johnson stated that it could be expensive for the City of Newman Grove because there are a number of driveways which the contractor would need to complete. He stated that none of the contractors wanted a job by the City of Newman Grove because it was too far to haul the concrete. Commissioner Schmidt recommended that the Newman Grove project be asphalt paving.

Commissioner Ohl stated that Project C-59-874 is 1.5 miles of road to Battle Creek and the traffic is mostly cars, but the road has a lot of wear and rutting and there are new homes being built in this area. Mr. Johnson stated that this road would be fairly easy to concrete since there aren't very many driveways. Commissioner Ohl stated that the bids between the asphalt and concrete are fairly competitive on this project.

Commissioner Schmidt asked where Project C-59-853 was located and Chairman Prauner responded that this is an asphalt road that starts from Sherwood Road and goes across the County on 839th Road all the way to Highway 45 South of Tilden. Chairman Prauner stated that they are having a difficult time with the asphalt holding up on the hilly sections of this project and they have patched it numerous times. Commissioner Schmidt stated that if the County completes one mile on this road as concrete, would the County finish the entire road with concrete in the future. Chairman Prauner stated that only the bad parts would need to be completed as concrete because the rest of the asphalt road is holding up fairly well. He explained that a lot of people from Neligh will travel this road to the Meadow Grove Road and a lot of grain is being hauled on this road.

Motion was made by Schmidt and seconded by Ohl to award a contract to Elkhorn Paving Company for concrete paving on the following road projects:

- Project C-59-852 – 1 mile on 539th Avenue from 838th Road to 839th Road
- Project C-59-853 – 1 mile on 839th Road from Nebr. Hwy 45 to 535th Avenue
- Project C-59-874 – 840th Road from 550th Avenue to 1.5 miles East

Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none.

Motion was made by Schmidt and seconded by Ohl to award a contract to Flinn Paving Company for asphalt overlay on the following road projects:

- Project C-59-810 – 1 mile on Kaneb Road from U.S. Hwy. 81 to 1st Street
- Project C-59-886 – Fairgrounds Road from Hwy 32 to 0.5 mile North
- Project C-59-888 – 1.0 mile on 832nd Road from Newman Grove East to 539th Avenue

Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none.

The following written reports and correspondence were reviewed:

- 1) Fund balance report
- 2) County Clerk June, 2016 fee report
- 3) County Sheriff June, 2016 fee report
- 4) Clerk of District Court June, 2016 fee report

The following claims were audited:

GENERAL FUND		
Total Net Payroll		139,292.46
Advanced Correctional Healthcare	Medical Services Contract, County Jail	11,671.33
Mark D. Albin	Legal Services, County Court	3,735.10
American Family Life Assurance Company	Insurance Premiums	1,076.25
Antelope County Clerk	Contractual Services, Juvenile Accountability	192.00
Appeara	Mat Service, Public Defender	29.91
Appeara	Mat Service, Courthouse	20.00
Addisen Beck	Mileage, Juvenile Accountability	122.26
BI Incorporated	Monitoring Services, Juvenile Accountability	762.23
Black Hills Energy	Utilities, Zoning Department	11.10
Black Hills Energy	Utilities, Weed Department	11.10
Black Hills Energy	Utilities, Courthouse	73.69
Black Hills Energy	Utilities, County Jail	118.58
Blue Cross Blue Shield of Nebraska	Insurance Premiums	4,849.34
Bob Barker Co.	Supplies, County Jail	135.31
Bessie Bove	Prior Services, Courthouse	12.00

Brady & Amy's Inc.	Fuel, Courthouse	52.89
Brady & Amy's Inc.	Fuel, County Sheriff	1,065.60
Brady & Amy's Inc.	Fuel, Noxious Weed	230.37
Brogan & Stafford, P.C.	Legal Services, County Court	5,966.07
Brogan, Gray, PC, LLO	Legal Services, County Court	1,628.15
Business Telecomm Systems	Telephone Repairs, County Sheriff	50.00
Cableone	Internet Services, County Sheriff	212.93
Cableone	Internet Services, Courthouse	218.50
CBM Managed Services	Meals, County Jail	7,294.82
Cedar County Sheriff	Mileage, District Court	28.26
Century Link	Telephone Services, Probation Office	604.70
Century Lumber Center	Supplies, Courthouse	344.97
Maria Izabel Chavez	Interpreting Services, Public Defender	471.25
City of Crofton	Contractual Services, Juvenile Accountability	59.58
City of Madison	Utilities, Public Defender	273.99
City of Madison	Utilities, Courthouse	3,780.33
City of Madison	Utilities, County Jail	270.01
Clerk of the Supreme Court	Appeal Fees, District Court	125.00
Colonial Life and Accident Insurance	Insurance Premiums	380.98
Complete Pest Elimination, Inc.	Pest Control, County Jail	125.00
Connecting Point	Internet Services, Juvenile Accountability	59.95
Connecting Point	Internet Services, Veterans Service Office	38.95
Connecting Point	Internet Services, Courthouse	705.00
Consolidated Management Co.	Meals, County Sheriff	74.47
Copycraft	Uniforms, County Sheriff	72.30
Copycraft	Uniforms, County Jail	83.75
Covert Track Group, Inc	Data Processing Services, County Sheriff	600.00
Culligan	Supplies, Juvenile Accountability	25.80
Cuming County Clerk	Contractual Services, Juvenile Accountability	1,188.80
DAS State Accounting	Telephone Services, Zoning Department	24.13
DAS State Accounting	Telephone Services, County Sheriff	262.29
DAS State Accounting	Telephone Services, County Jail	441.71
DAS State Accounting	Telephone Services, Noxious Weed	24.13
DAS State Accounting	Telephone Services, Veteran's Aid	61.32
Dick Day	Quarterly Phone Services, Data Processing	90.00
Eakes Office Solutions	Supplies, Register of Deeds	161.10
Eakes Office Solutions	Supplies, County Sheriff	11.99
Eakes Office Solutions	Supplies, Mental Health	62.24
Egley, Fullner, Montag and Hockabout	Legal Services, District Court	2,518.50
Election Systems & Software	Ballot Coding, Election Commissioner	822.27
Field's Hardware	Supplies, County Jail	345.99
First Concord Benefits Group	Administration Fees, Flex Plan, Deductible Buy-Down	5,058.92
Fitzgerald, Vetter & Temple	Legal Services, County Court	1,503.94
Floor Maintenance & Paper Supply	Supplies, County Jail	262.78
Great American Financial Services	Copier Lease, Public Defender	145.26
Matthew Headley	Mileage, Public Defender	118.80
Heartland Fire Protection Inc.	Repairs, County Sheriff	39.75
Naomi Hemphill	Cleaning Services, Public Defender	90.00
Crystal Hestekind	Cleaning Services, Probation Office	360.00
Hometown Leasing	Copier Lease Agreement, Probation Office	772.71
Jeffrey L. Hrouda	Legal Services, District Court	3,308.80
Jerry's Service Center	Repairs, Juvenile Accountability	765.21
John's Disposal	Garbage Service, Probation Office	61.00
John's Disposal	Garbage Services, Veterans Service Office	21.00
John Krantz	Rent, Juvenile Accountability	1,750.00
Madison County Clerk	Tax Deposit	53,120.09
Madison County Clerk of the District Court	Filing Fees, District Court	1,647.00
Madison County Sheriff Inmate Fund	Training, Supplies, County Jail	866.94
Madison County Sheriff	Civil Service Fees, County Court	258.64
Madison County Sheriff	Civil Service Fees, District Court	1,475.11
Madison County Sheriff	Civil Services Fees, Mental Health	29.69
Madison County Sheriff	Registration Fees, County Sheriff	410.00
Madison County Sheriff	Notary Renewal Fees, County Jail	156.18
Madison National Life Insurance Co. Inc.	Insurance Premiums	135.62
Major Refrigeration Co., Inc.	Repairs, County Jail	186.50
Marathon	Supplies, County Sheriff	337.00
Barbara Masilko	Mileage, Public Defender	261.36
Heather McWhorter	Quarterly Phone Services, Zoning Department	90.00
Menards	Repairs, County Jail	7.97
Microfilm Imaging Systems Inc.	Equipment Maintenance Lease, Register of Deeds	288.00
Midwest Plumbing & Heating	Repairs, County Jail	260.50
National Board of Trial Advocacy	Filing Fees, County Attorney	265.00

National Enterprise Systems	Garnish of Wages	207.06
Nationwide Retirement Solutions	Deferred Comp	2,005.00
Nebraska Child Support Payment Center	Garnish of Wages	276.92
Rod Nelson	Counseling Services, Juvenile Accountability	256.60
Norfolk Auto Center	Repairs, County Sheriff	280.18
Norfolk Auto Center	Repairs, Noxious Weed	41.70
Norfolk Daily News	Publication Costs, Courthouse	273.42
Valorie Olson	Court Reporting, District Court	18.75
One Office Solution	Supplies, Public Defender	81.58
One Office Solution	Supplies, County Sheriff	3.79
One Office Solution	Supplies, County Jail	59.90
Stephanie Petersen	Mileage, Cell Phone Reimbursement, Juvenile Acct.	107.24
Pierce County Sheriff	Civil Fees, District Court	19.00
Susan K. Pohlman	Tutoring Services, Juvenile Accountability	450.00
Region IV, Inc.	Quarterly Funding	9,147.75
Relx Inc. dba Lexis Nexis	Subscription, County Attorney	455.26
Retirement Plans Division of Ameritas	Retirement Contributions	23,183.26
Reynoldsons Inc.	Fuel, Zoning Department	93.88
Reynoldsons Inc.	Fuel, County Sheriff	14.02
Reynoldsons Inc.	Fuel, Noxious Weed	712.62
Schroeder Land Surveying	Contract Services, County Surveyor	1,916.00
Judy Schroeder	Prior Service Benefits, Courthouse	11.00
Short Stop	Fuel, County Sheriff	28.92
Stratton, Delay, Doele, Carlson & Buettner, PC	Legal Services, District Court	1,619.70
Stratton, Delay, Doele, Carlson & Buettner, PC	Legal Services, County Court	1,803.20
Michelle Sullivan	Mileage, Juvenile Accountability	176.58
Donald Svitak	Postage, Noxious Weed	7.54
Linda Swenson	Consulting Fees	1,280.00
Transunion Risk & Alternative	Record Checks, County Sheriff	25.00
U-Save Pharmacy	Medication, General Assistance	121.50
US Bank Corporate Payment System	Travel Expenses, Supplies, County Sheriff	1,306.62
US Bank Corporate Payment System	Travel Expenses, Supplies, Fuel, Juvenile Accountability	391.65
Verizon Wireless	Telephone Services, Juvenile Accountability	327.12
Verizon Wireless	Router Services, Courthouse	78.04
Vision Service Plan	Insurance Premiums	403.86
Zee Medical	Medical Supplies, Courthouse	467.30
Zee Medical	Medical Supplies, County Jail	36.55
Zodiac Properties, LLC	Rent, Probation Office	10,210.84

ROAD/BRIDGE FUND

Total Net Payroll		29,890.77
American Family Life Assurance Company	Insurance Premiums	552.16
Appeara	Towels, Rugs	283.43
B's Enterprises Inc.	Culverts	29,105.13
Battle Creek Farmers Coop	Parts, Fuel, Oil	2,304.78
Battle Creek Municipal Light & Power	Electrical Service	161.26
Bauerbuilt Tire	Parts	29.93
Beller and Backes Inc.	Parts	1,300.90
Black Hills Energy	Utilities	79.42
Blue Cross Blue Shield of Nebraska	Insurance Premiums	919.52
Brady & Amy's Inc.	Fuel	758.00
Brehmer MFG Inc	Repairs	919.42
Carhart Lumber Company	Supplies	246.49
City of Madison	Utilities	468.23
City of Newman Grove	Utilities	54.00
Colonial Life and Accident Insurance	Insurance Premiums	153.37
Connecting Point	Internet Services	15.00
Constellation Newenergy Gas Division LLC	Utilities	46.06
Cornhusker International Trucks Inc.	Parts	82.63
Courtesy Ford Lincoln Mercury	Parts, Repairs	176.83
Credit Bureau Services Inc.	Garnish of Wages	160.77
D & L Towing and Recovery LLC	Repairs	320.00
Dale R. Johnson Ent. Inc.	Gravel	5,472.68
Deere Credit Inc.	Equipment Lease	1,987.50
Eastern Nebraska Telephone	Telephone Service	52.25
Echo Group Inc.	Parts	124.04
Emme Sand & Gravel	Gravel	7,129.69
Engelhardt TV and Communications Inc.	Repairs	102.50
Fastenal Company	Supplies	39.59
Field's Hardware	Supplies	101.80
Filter Care of Nebraska LTD	Repairs	268.00
First Concord Benefits Group	Flex Plan, Administration Fees, Deductible Buy-Down	521.80

Gernold Concrete Company Inc.	Supplies	184.77
Jared Gubbels	Trucking Services	230.00
Hotsy Equipment Co.	Repairs	181.14
Island Supply Welding Co.	Supplies	21.83
J & A Traffic Products	Signs	640.00
Kelly's Supply Company	Supplies	122.70
Ken's Trailer Sales & Repairs	Parts	11.25
Madison County Clerk	Tax Deposit	11,119.37
Madison National Life Insurance Inc.	Insurance Premiums	33.04
Mainelli Wagner & Associates, Inc.	Engineering Services	682.50
Matheson Tri-Gas Inc	Supplies	491.15
Matteo Sand & Gravel	Gravel	6,306.61
Meisinger Oil Company	Fuel	7,137.56
Menards	Supplies	635.21
Nationwide Retirement Solutions	Deferred Compensation	135.00
Nebraska Child Support Payment Center	Garnish of Wages	243.24
Nebraska Public Power District	Electrical Services	131.07
NMC Exchange LLC	Parts	1,159.23
Norfolk Auto Supply	Parts	12.37
Norfolk Implement Inc.	Parts	1,607.67
Norfolk NAPA	Parts	993.78
Northeast Machine & Manufacturing	Parts	30.53
Oncall - Norfolk	Medical Testing	70.00
Petersen Heavy Equipment LLC	Parts, Repairs	1,322.92
Pioneer Telephone	Telephone Service	46.69
Polt Brothers Equipment Sales	Parts	206.46
Powerplan	Parts	121.24
RDO Trucking	Parts	86.46
Red Bud Hardware Inc.	Supplies	177.59
Retirement Plans Division of Ameritas	Retirement Contributions	4,730.54
Road Builders Machinery & Supply	Parts, Repairs	2,508.67
Sapp Brothers Norfolk	Supplies	37.50
Smutny Repair	Parts, Repairs	923.24
State of Nebraska	Supplies	50.00
T-Bone North	Fuel	185.50
Telebeep Wireless	Telephone Service	141.96
Truck Center Companies	Parts	51.03
Vision Service Plan	Insurance Premiums	63.93
VISITORS PROMOTION FUND		
Norfolk Area Visitors Bureau	Administration Fees	1,063.27
VISITORS IMPROVEMENT FUND		
Norfolk Area Visitors Bureau	Administration Fees	397.91
911 EMERGENCY FUND		
Century Link	Telephone Services	779.91
Eastern Nebraska Telephone	Telephone Services	127.88
Frontier	Telephone Services	164.10
LAW ENFORCEMENT OPERATING FUND		
Davis Distributors Inc.	Supplies	393.30
Food Express	Supplies	584.52
Madison Co Sheriff Inmate Fund	Painting Services, Supplies	340.34
DRUG COURT FUND		
A Small Affair	Supplies	50.00
On Call Employee Health	Medical Screening	200.00
Putters	Supplies	25.00

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

The Board adjourned at 11:50 A.M. to Tuesday, July 26, 2016 at 9:30 A.M.

County Clerk Nancy Scheer

Jim Prauner, Chairman
County Board of Commissioners

BOARD OF EQUALIZATION

Madison, Nebraska

July 12, 2016

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

Advance notice of meeting was published in the Thursday, July 7, 2016 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 Ron Schmidt called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Christian Ohl, Jim Prauner, and Ron Schmidt, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer.

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

Motion was made by Ohl and seconded by Prauner to approve the minutes of the June 1, 2016 and June 28, 2016 meetings. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted the 3-year Plan of Assessment and reported that the plan must be filed with the County Board of Equalization annually the end of July. Motion was made by Ohl and seconded by Prauner to acknowledge receipt of the 3-year Plan of Assessment. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted a listing of omitted and undervalued property. Motion was made by Ohl and seconded by Prauner to acknowledge receipt of the listing of omitted and undervalued property. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

- County Assessor Jeff Hackerott submitted the following tax list corrections:
- #3149: Fowlkes Realty, Dennis Fowlkes, P.O. Box 471, Newman Grove
Addition to the tax rolls in the amount of \$2.66 for acceleration of 2015 personal property taxes due to sale of the business
 - #3150 Joel and Amy Kuchar, 53935 836th Road, Meadow Grove
Addition to the tax rolls in the amount of \$2,073.72 for correction to 2015 personal property taxes after submission of 2016 depreciation worksheet

Motion made by Prauner and seconded by Ohl to approve the tax list corrections as submitted. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Chairman Schmidt opened a hearing a 1:05 P.M. to receive public testimony regarding the following motor vehicle exemption applications:

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| Christ is King Community Church, 715 West Madison Avenue, Norfolk | 2005 Chevrolet Cobalt |
| Community Concern of Norfolk, Inc. 307 West Prospect Avenue, Norfolk | 2015 Dodge Sport Van |
| Mid-Nebraska Lutheran Home Assn., 109 North 2nd Street, Newman Grove | 2007 Dodge Caravan, 2006 Ford Bus, 2001 Chevrolet Pickup |
| Missionary Benedictine Sister, 300 North 18th Street, Norfolk | 2015 Chevrolet Impala |
| Mosaic, 105 East Norfolk Avenue, Suite 200, Norfolk | 2016 Dodge Promaster |
| Norfolk Rescue Mission, Inc., 111 North 9th Street, Norfolk | 2000 Chevrolet Pickup |
| Northern Heights Baptist Church, 708 Georgia Avenue, Norfolk | 1999 Ford Econoline Wagon |
| Orphan Grain Train Inc., 601 West Phillip Avenue, Norfolk | 2000 Dodge Sport Van, 2008 Chevrolet Impala, 1998 Ford Truck, 1996 Ford Cutaway Van, 1993 Ford Pickup, 1998 International Truck, 2014 Homemade Trailer, 2014 Homemade Chapel, 2009 Haulin Trailer, 1986 Ford Club Wagon, 1997 United Utility Trailer, 2007 S&W Trailer (3), 2002 Cargomate Trailer, 2003 Cargo Mate Trailer, 2008 Carry-On Cargo Trailer, 2005 H & H Trailer, 2001 Cargo Mate Utility Trailer, 2014 Cargo Mate Utility Trailer, 1993 Gdan Ketchen Enclosed Trailer, 2000 Sper Ketchen Enclosed Trailer, 1979 STE Tanker Trailer, 1989 Grea Trailer, 2006 S&W Car Trailer, 2006 Homemade Enclosed Trailer, 2011 Homemade Enclosed Trailer, 2006 S&W Enclosed Trailer, 2006 Haum Enclosed Trailer, 2007 S&W Trailer |

County Treasurer Donna Primrose reported that Missionary Benedictine Sisters purchased a 2015 Chevrolet Impala and Orphan Grain Train added several vehicles which weren't previously approved by the Board and other exemption applications were renewals from prior years.

Paul Warneke, Treasurer of Orphan Grain Train, appeared at the hearing. He reported that the organization has approximately 30 registrations for vehicles and trailers and that all of them renew during the same month. He explained that an International two ton truck was donated to the Orphan Grain Train and it is used for humanitarian aid to pick up used clothing or deliver mercy meals.

Chairman Schmidt closed the hearing at 1:08 P.M.

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

Hearings were conducted on property valuation protests as follows:

Protest #2016-19 Cynthia Robertson, 1319 Regency Circle South, Norfolk
Andrews Regency North Lot 4A

Chairman Schmidt opened a hearing at 1:21 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott confirmed that the shingles on the shake shingles on the house were replaced with asphalt shingles and that the assessment record was corrected to reflect this change. Chairman Schmidt closed the hearing at 1:23 P.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$220,419. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-33A Joanie Brugger, 1209 Koenigstein Avenue, Norfolk
Haases Suburban Lots W 51 Ft N 120 Ft Lot 3, Blk 6

Chairman Schmidt opened a hearing at 1:29 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that he reviewed the property on June 30, 2016 and confirmed that the basement is unfinished. He recommended an adjusted valuation based on correcting the assessment record to reflect an unfinished basement. Chairman Schmidt closed the hearing at 1:31 P.M. Motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$86,786. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-34A Gaylard and Judith Anderson, 1203 Greenlawn Drive, Norfolk
Verges Additional Suburban Lots S1/2 Lots 3 & 4, Blk 2

Chairman Schmidt opened a hearing at 1:13 P.M. Gaylard Anderson appeared at the hearing and testified that miscellaneous improvements are listed on the assessment record including a double fireplace valued at \$4875, garage finish valued at \$2,465, and porch with a roof valued at \$1690, a patio, and concrete. He stated that the first three items of the fireplace, garage finish, and porch were on the house since it was built in 1965, so these have been listed on the tax rolls and he doesn't understand why it should be listed as a miscellaneous improvement. He stated that he was objecting to these improvements and the substantial increase in the valuation. He reported that they already had an increase and then another substantial increase was put on top of that; so, he was asking for consideration in reducing or eliminating the miscellaneous improvements. He reported that County Assessor Jeff Hackerott came to the house on July 7, 2016 and completed an exterior and interior inspection and re-measured everything in the house. He questioned if residences are taxed at 100% of value and County assessor Jeff Hackerott responded that statutorily all residences are taxed at 100%, but the County's valuations range between 92% and 100% of actual value. County Assessor Jeff Hackerott reviewed the assessment record and stated that the house is a ranch style and typical for the neighborhood. He stated that the house has three bedrooms, 1½ bathrooms on the main floor, and the basement is predominantly finished, with the utility room and mechanical room being unfinished. He reported that there is a screened in porch on the back of the house and the interior of the garage has been altered because of what was originally built as living space has been altered to an extra garage stall. He explained that the miscellaneous improvements listed on the assessment record are ancillary items that are priced separately during the appraisal process because costing systems look at these items outside of the value of the house because they are basically adding to the value of the house. Mr. Anderson asked if these items were added since the house was built in 1965 and Mr. Hackerott responded that most houses have miscellaneous improvements listed on the assessment record. Chairman Schmidt closed the hearing at 1:20 P.M. Motion was made by Ohl and seconded by Prauner to set the 2016 property valuation at \$173,146. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-35 A Otto and Debra Gerber, 916 3rd Street, St. Paul NE
Pt NW1/4 NE1/4 19-22-2 4 AC (Harlan C Schulz Estate's Lotsplit-2015)

Chairman Schmidt opened a hearing at 1:27 P.M. A letter signed by real estate broker and appraiser Warren Blank was read into the record. County Assessor Jeff Hackerott reported that he reviewed the property on July 11, 2016 and the house appears to be vacant. He explained that when he walked around the house to take pictures he could see ladders inside the house so he assumes that the owners may be in the process of working on the inside of the house. He stated that there is new concrete around the foundation of the house which looks like it was recently added. He stated that a number of the buildings on the parcel are gone and that some of the remaining buildings are not in the best shape; however, an open front machine shed appears to be in the good condition. He reported that the owners purchased this house in July, 2015 and it was a family sale. Chairman Schmidt closed the hearing at 1:29 P.M. Chairman Schmidt reopened the hearing at 1:32 PM when Otto and Debra Gerber came to the meeting. Mr. Gerber testified that they are working on making improvements to the house and that the house has damage on the eaves and the roof. He showed pictures of the house and pointed out the problems with the foundation. Mrs. Gerber testified that there was water running into the basement causing damage and mold and that a woodchuck was living in the basement. They showed pictures of the barn and stated that they didn't get into the barn because there is no electricity and it was too dark to get inside to take pictures. They also showed pictures of a toolshed, sheds that were used to put the tractor and combine into, grain bin, and an old granary. Mr. Gerber stated that many of the buildings look very rough and there is no roof on the back side of the bar because it was torn off by wind. Chairman Schmidt closed the hearing at 1:37 P.M. Motion was made by Ohl and seconded by Prauner to set the 2016 property valuation at \$36,395. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-36A Jeffrey Heng, 1205 Bel-Ridge Road, Norfolk
Bel-Air West Addition Lot 3, Blk 2

Chairman Schmidt opened a hearing at 1:40 P.M. Jeffrey Heng appeared at the hearing and testified that the house was purchased four years ago for \$425,000 and that time an appraisal completed listed the appraised value at \$460,000. He said that the most recent assessment reflects an increase of \$160,000 from the appraised amount to the amount assessed by the County, which is an increase of 35% in a four year period. He said that everyone would love to have that as a return on their real estate, but he doesn't think that this is the proper value of the house. Mr. Heng stated that when reviewing the assessment listing, he thought the total square footage is overstated because it lists the same square footage of the first floor and doubled it for the second floor, which is not accurate. He asked that the square footage be adjusted and explained that if the proper square footage is change, then the value per square that has been applied may be closer to the actual value of the property. Mr. Heng submitted a copy of the closing statement and appraisal which were accepted into the record. County assessor Jeff Hackerott reported that he completed a walk-through of the house with Mr. and Mrs. Heng on July 11, 2016. He explained that the square footage for the second floor is a duplicate of the first floor, which is not correct. He reported that there were no other major changes that needed to be made to the assessment record. Commissioner Prauner asked if there were any comparable

sales in the area and Mr. Heng responded that there aren't many comparable houses in the area and the ones that are selling are much newer than his house. Chairman Schmidt closed the hearing at 1:45 P.M. motion was made by Ohl and seconded by Prauner to set the 2016 property valuation at \$567,767. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-37 Levi and Amy Schmidt, 1606 Westwick Drive, Norfolk
Western Heights Second Platting Lot 12, Blk 8

Chairman Schmidt opened a hearing at 2:08 P.M. no one appeared at the hearing to offer verbal testimony. The letter submitted with the protest form was read. County Assessor Jeff Hackerott reported that he reviewed the property with Mrs. Schmidt on July 11, 2016. He stated that Mrs. Schmidt pointed out some concerns that she had with the house and he took some pictures which he presented during the hearing. He showed a picture of the floor of the garage just inside the door and also a picture of the retaining wall on the north and south sides of the house. He stated that the house has metal siding and the siding didn't but uptight in the corners so the previous owner put clear silicone caulk which managed to attract a significant amount of dirt which is stuck in the caulk and is unsightly. He reported that the house has a synthetic deck on the back side which is gray and the previous owner caulked the railings with brown caulk which is an attractive. He reported that the owners paid \$129,950 for the house in 2013. He stated that the house has three bedrooms, 1 $\frac{3}{4}$ baths on the main floor, a fireplace, and the original cabinets in the kitchen. He reported that the basement has a nonconforming bedroom, a family room, and unfinished mechanical room. He clarified that the County does not set that valuations at 90% as listed in the protest letter. He explained that he reviewed the comparables submitted by the owner and used only the ones in the neighborhood and determined an average sale price of \$189,183 which is an average price per square foot of \$115.31 and the County is assessing the subject property at \$108.58 per square foot, so his opinion is that the County valuation is equitable. He stated that the purchase of the subject property is outside the study period. Chairman Schmidt closed the hearing at 2:16 P.M. motion was made by Prauner and seconded by Ohl to make no change to the 2016 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-38 Steven and Jeri Volk, 1700 Laurel Lane, Norfolk
Bel-Air Fourth Addition Lot 1, Blk 9

Chairman Schmidt opened a hearing at 1:49 P.M. Steve and Jerri Volk attended the hearing. Mr. Volk testified that he reviewed the valuations for 50 different houses in his neighborhood and the average valuations are 92% which is right; however, some of the valuations are over 100% and some are under 90%. He stated that he looked on the Zillow website for comparables that were the same size and those valuations were also in a broad range. He reported that the property located at 2901 Pinnacle Drive was valued at \$280,179 in 2015 and the 2016 valuation increased to \$292,388, but the house sold in January 2016 for \$555,000. He stated that the valuations on the low are pretty accurate because he looked at the valuations a month ago and then recently reviewed them and the valuations have changed, so they must use a formula that adjusts the values depending upon the market and this would be a good way for the county to set values. Commissioner Prauner asked if there were homes in his neighborhood that were listed for sale and Mr. Volk responded that a house at 1215 Greenlawn Drive was valued at \$125,154 in 2015, then the value was increased to \$187,361 in 2016, the Zillow value was 176,000 909, and it sold in March 2016 for \$195,000. He stated that several of the properties on his listing had no change in valuation since 2011 and he questioned why this happens. He reported that the valuation for the house located at 2103 Prospect Avenue hasn't changed in a long time and major updates have been made to the house including major electrical work and cello has the valuation listed at \$843,889 so that makes the valuation at 75%. Mrs. Volk asked if owners need to get permits to make updates such as a kitchen replacement and Commissioner Prauner responded that if plumbing and electrical updates are made a permit may be required. Mr. Volk reported that a house located at 306 South Werner Street in Battle Creek was valued by the County at \$111,915, the valuation increased in 2016 to \$113,813, Zillow listed the valuation as \$167,000, and it is listed on the market for \$167,600, which is 78%. He also reported that a home located at 1410 Norfolk Avenue is valued on the County's record at \$25,770 and it is being listed on the market for \$199,900, and the Zillow website lists the value is \$174,532. He reported that his neighbors living on West Benjamin Avenue have the values of their homes at 85%, 90%, and 84% of market value. Commissioner Prauner asked what the valuation of his property was listed at on the Zillow website and Mr. Volk responded that the County raised the valuation from \$173,850 in 2015 to \$182,880 in 2016, and the Zillow website listed the valuation as \$183,000. He stated that he doesn't mind paying his taxes if everyone else is paying equal, but he doesn't want to see the valuation percentages all over the board. He asked the Board to add up all the valuations that he listed on his document, take the average, and set his valuation at the average. Mrs. Volk asked the Board to be fair to everyone and she asked if there was some kind of equation that the County uses to set the valuation, such as a generic skeleton like square footage, age of the house, and location. County Assessor Jeff Hackerott responded that all the amenities such as size, age, and condition are all factors. Mr. Volk asked how the valuation of his neighbor's property could go down when his valuation increased. He reported that the same contractor built both his house and the neighbor's house located at 1702 Laurel Lane the same year and they are about the same square footage. He stated that the house located at 1702 Laurel Lane had the valuation decrease from \$134,000 to \$131,000 and the Zillow website lists the valuation as \$168,000, which is 77%. Mrs. Volk reported that the house at 1702 Laurel Lane had an addition. Mr. Volk reported that value of the neighbor's house across the street increased from \$117,000 to \$127,000, and the Zillow website lists the value at \$167,000, which is 75%. County assessor Jeff Hackerott reported that the house located at 1702 Laurel Lane is approximately 500 square feet smaller than the subject property which is the biggest difference in the valuation. Mrs. Ohl asked why the valuation of the neighbor's house went down and County Assessor Jeff Hackerott responded that many of the valuations don't stay the same during the reappraisal process. Mr. Volk explained that when Zillow values houses, they aren't biased at all and don't care who lives in the houses. Mr. Hackerott responded that he doesn't care who lives in the houses either when he sets the valuations. Mr. Volk said that he knows this; however, it appears that way. He said that when someone can afford a big house and the appraisal doesn't go up for many years, that doesn't make sense. Mr. Hackerott explained that it has been the County's interpretation that houses selling for \$500,000 has a very thin market. Mr. Volk said that the market would be thin because no one can afford these expensive houses, but if they build expensive houses like that the owners should pay taxes on what they are worth. Mr. Hackerott reported that the last house worth \$500,000 sold for 75 percent of that amount. Mr. Volk reported that he read the article in the paper about the County appraising properties and the article stated that if the County doesn't set the values correctly, the State will step in and adjust the values. He questioned why the valuations on the expensive houses hasn't changed. Mr. Hackerott explained that the Nebraska Department of revenue determined that the County was in compliance on the valuations and that if the County is not in compliance the State will definitely make the County adjust the valuations. He stated that there was an article in the Omaha World Herald about valuations in the City of Omaha and adjustments that were required. Mr. Volk stated that if the valuation of his house is set at 100%, the valuation everyone else's value should be at 100%. Commissioner Prauner

stated that it is difficult to have every valuation at the same level and this is why the County sets the values between the range of 92% and 100%. Mr. Volk asked the County Board to set his valuation at 92% and he would be happy with that. He stated that the valuations on the Zillow website are an educated guess just like the County. He said that the County is doing a halfway decent job of trying to get a good, fair value and so is Zillow. Chairman Schmidt closed the hearing at 2:04 P.M. motion was made by Prauner and seconded by Ohl to make no change to the 2016 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-39 Adam Bloomquist, 1704 Skyline Drive, Norfolk
Bel-Air Fifth Addition Lot 9, Blk 1

Chairman Schmidt opened a hearing at 2:59 P.M. no one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported he reviewed the assessment record with Mr. Bloomquist in the office. He explained that the owners purchased the house and borrow the money from Mr. Bloomquist's parents; so, they didn't get an appraisal because they did not get a bank loan. He stated that Mr. Bloomquist was contemplating having an appraisal completed prior to the hearing; however, no appraisal document was submitted. He stated that the owners purchased the property in July 2015 \$495,000. Chairman Schmidt closed the hearing at 3:01 P.M. Motion was made by Prauner and seconded by Ohl to make no change to the 2016 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-40 Gerald Holmberg, 1608 West Benjamin Avenue, Norfolk
Glen Park Addition E 163 Ft S 135 Ft Blk 12 & W 33 Ft S 135 Ft N 15th St

Chairman Schmidt opened a hearing at 2:20 P.M. Gerald and Elaine Holmberg appeared at the hearing. Mr. Holmberg testified that the valuation of their property increased about 35% and he realizes that it's their burden to prove the value, but he realizes that there isn't anything he can prove, but he can state his case. He said that he felt that a 10% increase would be okay. He reported that their house is new and they haven't made any upgrades since moving in five years ago. He stated that if their house was listed at 100% valuation, the market value would be \$316,000 based on the County's valuation of \$294,000. He reported that he talked to realtors at Century 21 and they provided him with comparable homes in their area that sold. He reported that the first three homes on the list, including 1114 Longhorn Drive which sold for \$260,000, 1603 Longhorn Drive which sold for \$264,500, and 2909 Gingerberry Drive which sold for \$290,000, are approximately the same square footage as their home which is 1,800 square feet. Mr. Holmberg explained that the next two houses on the list, which are 1204 BelRidge Road and 1409 Charolais Drive are current competition and have not yet sold, but they are a little over 1,800 square feet. He reported that the two houses not sold are in very desirable locations and their house is a little less desirable because it is located on about the fourth busiest street in Norfolk. He stated that the two highways, and Norfolk and Pasewalk Avenues are tied for the busiest street in Norfolk. He stated that according to the houses which he listed on his protest and have sold in their area and are quite similar in size, their house is overvalued. County Assessor Jeff Hackerott reported that construction of the house was completed in 2011 and has 1,800 square feet on the main floor. He reported that the basement is predominantly finished and that the house has a three car garage. He said that the biggest difference between this house and the comparable properties submitted by the owner is the lot size. He stated that the lot size for the subject property is approximately one half an acre and because of the lot size, the house since a significant distance away from the street. He explained that if the excess area for the lot is removed, the valuation would be below \$275,000, so the biggest difference in the valuation between this property and the other comparable properties submitted by the owner, is the land. He also explained that this house is between 6 and 20 years newer than the other comparable properties. Mr. Holmberg reiterated that the comparable properties he presented are located in a more desirable area and that their house is located on a very busy street and they can't get onto the street in the morning, over the noon hour, or at about 3:30 P.M. when the middle school and the YMCA are busy, so this would be the negatives affecting his property valuation. He stated that a 35% increase seems excessive even over five years, which is a 7% increase each year. Chairman Schmidt closed the hearing at 2:28 P.M. motion was made by Prauner and seconded by Ohl to make no change to the 2016 property valuation. Roll call vote Ayes: Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-41 Glen Osborn Jr., 55229 833rd Road, Madison
SW1/4 12-22-2 160 AC

Chairman Schmidt opened a hearing at 2:34 P.M. Glen Osborn appeared at the hearing and testified that his opinion is that the valuation is too high. He explained that he has almost 93.2 acres of CRP and the payment is \$7,105, which is about \$74/acre; so, he doesn't get enough money from the CRP acres to pay the land taxes. He reported that there are 24 acres of crop ground and the remaining acres are pasture and waste ground. He explained that the valuation was lowered this year; however, his opinion is that the valuation should be reduced another \$110,000. He reported that there are four more years left on the CRP contract. County assessor Jeff Hackerott reported that the assessment record reflects 90.43 acres of CRP land. He explained that if he adjusts the number of CRP acres, the valuation will increase by \$3,647. He reported that the assessed valuation is set at \$3,189 per acre. Chairman Schmidt closed the hearing at 2:41 P.M. Motion was made by Prauner and seconded by Ohl to make no change to the 2016 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-42 Angela Osborn, 1205 Grant Avenue, Norfolk
Northside Second Addition Replat Lot 17

Chairman Schmidt opened a hearing at 2:45 P.M. Angela Osborn and her father, Glen Osborn, were present. Ms. Osborne stated that the valuation increased a lot since the prior year for a house which has two bedrooms and one bathroom. Mr. Osborne reported that the valuation in 2015 was \$61,871 and the County increase the valuation to \$90,978 which is a very large increase in one year. He stated that his daughter paid \$46,000 for the house. County assessor Jeff Hackerott reported that the subject property is located in an area which was reappraised for 2016. He reported that he met with Ms. Osborn on July 11, 2016 to inspect the property. He stated that the house was built in 1962 and has two bedrooms, one bathroom, kitchen, dining area, and living room on the main floor. He stated that the house has a single car attached garage, with a partially finished basement that has a nonconforming bedroom, family room, and unfinished utility area. He stated that at some point the garage had an addition onto the back of it. Ms. Osborn explained that whoever built the area onto the back of the garage used it as a shop. Mr. Hackerott reported that that comparable houses along Grant Avenue are similar sized houses with single car garages and all built at about the same time and have sold. He stated that the house located at 1203 Grant

Avenue is valued at \$107,652 and it sold for \$109,000. Chairman Schmidt closed the hearing at 2:50 P.M. motion was made by Prauner and seconded by Ohl to set the 2016 property valuation at \$86,834. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2016-43 Nu-King LLC, 5225 East Cook Road, Grand Blanc MI
PT E1/2 SE1/4 E of U P Right-Of-Way 8-23-1 41.6 AC

Chairman Schmidt opened a hearing at 3:12 P.M. no one appeared at the hearing to offer verbal testimony. The letter submitted with the protest form was read. County assessor Jeff Hackerott reported that he spoke several times on the phone with Mr. Johnson who represents Nu-King LLC and he reviewed the appraisal submitted. He explained that the subject property is located south of Norfolk along railroad and the business has their own siting coming into the building. He reported that the company deals with coiled steel from Nucor. He stated that the County had an appraisal completed on this property and the amount was \$4,011,814 and the protester is requesting the value be reduced to \$3,275,000 based upon an appraisal they had completed for financing purposes in August, 2014. He reported that the value set by the County appears to be okay. Chairman Schmidt closed the hearing at 3:17 P.M. motion was made by Prauner and seconded by Ohl to make no change to the 2016 property valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board of Equalization recessed at 3:20 P.M. to Wednesday, July 13, 2016.

County Clerk Nancy Scheer

Ron Schmidt, Chairman
County Board of Equalization