

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

July 14, 2015

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 9, 2015 edition of The Norfolk Daily News and posted on the Madison County website. 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.

Following a moment of silence and the Pledge of Allegiance to the flag of the United States of America, Chairman Christian Ohl 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, County Highway Superintendent Richard Johnson, and road foreman Jeff Schroeder. Road foremen Don Eucker and John Hrabanek were present until 10:40 A.M. Norfolk Daily News reporter Jerry Guenther, US92 reporter Doug Lowery, and WJAG reporter Susan Risinger were present until 10:25 A.M.

Motion was made by Prauner and seconded by Schmidt to remove item #14 for the purchase of two trucks from Boyer Ford Truck in Sioux Falls from the consent agenda for discussion. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

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

- 1) Approval of minutes of the June 30, 2015 meeting
- 2) Approval of Brian C. Taake's Lot Split in Section 6-24-2, which is located approximately 5 miles North of Battle Creek
- 3) Authorization for County Board Chairman to execute the Subgrant Agreement with the Nebraska Department of Health and Human Services for the Child Support Enforcement Program from October 1, 2015 through September 30, 2016
- 4) Authorization for County Board Chairman to execute the revised budget summaries for Juvenile Accountability Grants No. 15-CB-0511 and 15-EB-603
- 5) Authorization for County Board Chairman to execute revised Memorandums of Understanding with Burt and Cuming Counties for the 2015 Community Based Juvenile Service Grant due to a change of County Attorneys
- 6) Authorization to use 2014 grant funds from the Nebraska Crime Commission to purchase a 2015 Chevrolet Impala from Husker Auto Group in the amount of \$17,429 for use by the Juvenile Accountability Unit
- 7) Appointment of Commissioner Ron Schmidt, Clerk of the District Court Monica Rotherham, and employees Jan Fullner and Kurt Sock to serve on the County Safety Committee
- 8) Appointment of Commissioner Ron Schmidt and road foremen Don Eucker, Jeff Schroeder, and John Hrabank to serve on the Road Department Safety Committee
- 9) Approval of County Board memo to departments regarding 2015-2016 fiscal year budgets
- 10)

RESOLUTION #2015-27

WHEREAS, Check No. 15070011, dated June 30, 2015, and drawn on the General Fund in the amount of ten dollars (\$10.00), was made payable to Barnhill Enterprises LLC, Midwest Music Center, 311 West Norfolk Avenue, Norfolk, Nebraska 68701 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. 15070011, dated June 30, 2015, and drawn on the General Fund in the amount of ten dollars (\$10.00), is hereby cancelled.

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

Nichole Lawless, Director of Madison Public Library, Cindy Simeon, Director of Tilden Public Library, Mardell Kohl, Director of Meadow Grove Public Library, and Kathy Bretschneider, director of Battle Creek Public Library appeared before the Board to present the annual report for the Madison County Library Association.

Ms. Lawless reported that the directors like to come and thank the Commissioners because without the Board's support, the libraries would flounder. She explained that each library wrote a letter explaining how each library spent the County funding. She reported that all the libraries subscribe to the Ancestry Library Edition and that from June 2014 through June 2015, the Ancestry software had almost 10,000 users. She explained that four of the five libraries used County funds to enroll in Overdrive, which is a consortium of Nebraska libraries that allows the local libraries to offer e-books and audio books. She reported that Overdrive had 4,305 users with access to over 15,000 e-books and 7,800 audio books, which almost doubles the number of books available for the public.

Chairman Ohl asked if the libraries are seeing a growing interest in e-books and audio books. Ms. Lawless responded that there is a growing interest and she was impressed that the smallest library in Meadow Grove had over 600 uses during the last year. Commissioner Schmidt asked if there was anything new that the directors will make a part of their libraries. Ms. Lawless responded that all libraries are trying to make their libraries similar. She explained that Meadow Grove is working to put their catalog on line using the Destiny library cataloging system and that is a process that the other libraries have gone through within the last two years. She explained that Newman Grove, Tilden, and Madison already have their cataloging system on-line. She reported that Battle Creek uses a different program, but their catalog system is also available on-line. She stated that all the libraries are solidifying together because everything seems to be moving to an on-line direction and they are trying to keep up with this process.

Cindy Simeon reported that the Tilden library is trying to digitize all their newspapers. She said that the newspapers are currently on microfilm and they would like to get the remainder of the newspapers on microfilm and then digitize them to make research easier when people are looking for certain articles. She stated that many libraries are looking for grants and more libraries are getting grant funds. She said that it is not only the funding that the libraries appreciate, but also the appreciation given to the librarians by the County. Ms. Simeon stated that the librarians work very hard at what they do and she doesn't think people realize what all the librarians do, from being computer experts to having new responsibilities. She explained that she is up for accreditation this year and is now required to complete a strategic report by sending out a quality of life survey to the community members to see what the needs are in the community so the libraries can address these issues. She explained that the librarians are getting more responsibilities and demands on them all the time. She said that they do their job for low pay and no benefits; however, they do their job because they know that they are helping people and the libraries are important in the community. She explained that sometimes it is very frustrating trying to get City officials and community members to realize this, so when they get a thank you note or a parent thanks them, they are proud. She stated that the County Board knows the value of libraries and that's important to them because it means that the Board appreciates them.

Commissioner Prauner stated that without the libraries, the small towns would probably be a lot less knowledgeable about things going on around them. Ms. Simeon responded that the libraries bring in a lot of innovative ideas, experiences, and programs that community members would otherwise not be able to experience. Commissioner Prauner asked how many computers are in the Tilden Public Library and Ms. Simeon responded that they have 10 computers. Ms. Lawless stated that Madison has 10 public access computers. Mrs. Bretschneider reported that the Battle Creek library has 10 internet computers and two children's computers that aren't connected to the internet. She reported that she plans to purchase another computer for children's programs because this last month they had 50 children use the two computers. She explained that these computers feature music, educational programs, and entertaining games. She reported that the computer for the third through fifth grade level is After School Ed and has educational programs in history, math, and science that give children an opportunity to learn while having fun. Mardell Kohl reported that the Meadow Grove library currently has three children's computers that need to be updated.

Mardell Kohl reported that the Meadow Grove library had all the yearbooks from Meadow Grove High School digitized since they were all falling report. She explained that a State prison in Oklahoma completed this project. She stated that they are excited about completing this project. She explained that the Meadow Grove library has 5 desktop computers and three laptop computers for patrons. She reported that the internet usage is up and they are busy working on downloading Destiny for online cataloging.

Kathy Bretschneider reported that Kathy Strong, Director of the Newman Grove library, could not attend. She reported that Mrs. Strong wants the Commissioners to know that the computer usage in the Newman Grove library is up this year and they have many more people who depend upon the computers in the library. She stated that Newman Grove library tries to meet the needs of every patron of every age. Mrs. Bretschneider reported that Mrs. Strong has served as the Newman Grove Library Director for eight years and she has seen children who were babies when she started and they are now in school and love to read.

Kathy Bretschneider reported that Story Time is very important in the library. She stated that the theme for the summer reading program was Heroes and that many of the materials used were about Super Heroes. She explained that she had speakers including a K-9 patrolman and his dog, a volunteer fireman, and City Councilman Vakoc will speak next week about his experiences as a pilot, both in the military and as a commercial pilot.

Nichole Lawless reported that the Madison library had to upgrade the internet service because more band width was required. She stated that so many patrons require access to the internet and come into the library with their smart phones, tablets, and laptops.

Chairman Ohl thanked the library directors for their reports. He expressed appreciation for their attendance and said that it is easy to tell that the directors are passionate about the work they do and it is encouraging to hear about the multiple uses that the libraries have for education, speakers, and a variety of activities. He stated that it means a lot that the directors come before the Commissioners and talk about how the County funds are being used and what kind of impact they have on the communities and it is also helpful for the Board to be aware of these programs.

County Clerk Nancy Scheer inquired if the library funding request for the next fiscal year was included in the materials distributed. Nichole Lawless responded that the libraries would like to request the same amount of funding as the prior fiscal year; however, a written request is not included.

No action was taken.

Chairman Ohl reported that consideration is being given to installation of stop signs on the North and South intersection of Northeast Industrial Highway and 1st Street. He reported that the intersection has a lot of traffic and residents that have lived north of this intersection for many years have voiced concerns about safety at this intersection once the highway is open. He stated that some of the residents have mentioned that they had accidentally gone through this intersection without realizing that there are stop signs. He stated that there are rumble bars and stop signs at this intersection and the County is working hard to make sure that the intersection is marked as clearly as possible, but there has been a request to have additional lighting. He explained that one of the options considered is to have temporary lighting that would draw attention to the stop sign and another option that has been considered is to purchase stop signs that have LED lighting surrounding them. He stated that the lighted stop signs seem like a great option; however, there is more expense. He reported that NIRMA may provide funds to help with the additional costs. He stated that the Board wants to let the public know that the Commissioners are aware of the situation and appreciate the concerns for safety at this intersection. He stated that the County Board is working on making sure that this matter is taken care of.

Commissioner Schmidt reported that he had an opportunity to talk with Chad Engle at NIRMA who advised that the insurance company may provide funds to share the costs for stop signs, possibly between 50% and 80% of the total costs. He stated that it will be the responsibility of County Highway Superintendent Richard Johnson to decide what signs the County would need.

County Highway Superintendent Richard Johnson stated that having a lighted stop sign is a good idea; however, technically the lights are not needed. He said that when Northeast Industrial Highway opens, it will be a through road, and it may be a good idea to have something installed temporarily. He reported that he and Travis Amen have looked at the various options. He explained that the stop signs with LED lights around the outside are solar powered and cost approximately \$1,800 each. He stated that this is a lot of money and he has concerns that this type of sign may become a souvenir for someone. He reported that he found stop signs with electrical lights for approximately \$650, unfortunately there is no electricity available at this location at a reasonable cost. Mr. Johnson reported that he met with Elkhorn Rural Public Power District last week and this option simply will not work. He stated that Travis Amen has found cheaper solar powered signs for approximately \$120 each; however, he is not sure if they meet the reflectivity requirements. He stated that unless the Commissioners have other options, he recommends installation of the cheaper stop signs which have solar powered lights on them. He explained that the public will likely get accustomed to the stop sign at this intersection fairly quickly after Northeast Industrial Highway opens. The Commissioners agreed with this option.

Norfolk Daily News reporter Jerry Guenther inquired if the stop signs would only be installed on 1st Street and County Highway Superintendent Richard Johnson responded that Northeast Industrial Highway will be a through road all the way from Highway 81 to Highway 35 with no stops. Commissioner Schmidt inquired what the speed limit will be on this road. County Highway Superintendent Richard Johnson responded that the speed limit will be 55 miles per hour based upon the State Statute which says that a hard surfaced county road will have a speed limit of 55 miles per hour unless an engineering study is completed and a resolution is adopted to lower the speed limit.

Chairman Ohl announced that the County plans to have the opening of Northeast Industrial Highway on Tuesday, July 21, 2015 at 3 P.M. He stated that they have been working with a number of industries, public figures, and others to be a part of this opening. County Highway Superintendent Richard Johnson stated that they would like to media to attend the opening.

Chairman Ohl reported that bids were received on July 9, 2015 for the purchase of two dump trucks for the County road department and the item for authorization to purchase the trucks was removed from the consent agenda since one of the trucks that Commissioner Prauner recommended buying has been sold.

Commissioner Prauner reported that the 2004 Sterling dump truck in the amount of \$49,700 sold. He stated that bids were submitted on eight different trucks and that he plans to send several employees to Sioux Falls, South Dakota on July 16, 2015 to inspect the trucks. He said that many of the trucks look very good from the specifications and pictures; however, he recommended purchasing the 2014 Sterling truck which was priced at \$49,700 because it had a new engine with only 30,000 miles on it. He reported that the 2014 Sterling truck has been sold; but, Boyer Ford Truck also submitted a bid on a 2002 Sterling and a 2005 International. He explained that the prices of these two trucks were higher and he does not want to purchase any trucks without inspecting them. In addition, he reported that RDO Truck Center submitted a bid on a 2003 International truck; however, the horsepower of this truck may not be adequate for the needs of the County. Commissioner Prauner stated that he would like to consider purchasing the 2002 Sterling truck or the 2005 International truck from Boyer Ford Truck. He explained that the reason that the International truck bid is higher is because it has a stainless steel box. He stated that with the approval of the County Board, he would send three road employees to inspect these trucks prior to making a final decision.

Commissioner Schmidt asked what horse power and engines these trucks have and Commissioner Prauner responded that the trucks have 325 horse power or higher, and M11 Cummins engines. Commissioner Schmidt explained that some of the engines may have up to 425 horse power; but, not all of the engines are upgradable. He explained that by itself a truck with 300 horse power may be sufficient; however, it may not be adequate to pull a pup trailer. He suggested that during the inspection, the employees should inquire if the engines can be turned up. He reported that the truck recently purchased for the Madison shop has 425 horse power, so if the engines can be upgraded to this horsepower, that would make it a more valuable truck for the County. Commissioner Schmidt asked if the trucks have 16,000 pound front ends and Commissioner Prauner responded that both trucks have 16,000 pound front end, live power front pumps, plows, wings, tail gate sanders, and 12 yard aluminum boxes. He explained that these trucks also have belly blades; but, the roads in his area are too rough for belly blades so they will be removed.

Commissioner Schmidt asked if the County would be using the sanders and road foreman John Hrabenek responded that the box must be in the air to use a tailgate sander. Commissioner Prauner explained that the box in the air will pull lines down and when trucks are on icy roads, they tend to move the truck around. Commissioner Schmidt stated that if the County buys these trucks, a sander must also be purchased and he questioned what this cost would be. Commissioner Prauner responded that a sander will cost about \$20,000. Road foreman Jeff Schroeder stated that District #2 would take one snow plow truck out of service, remove the salt spreader, and install the salt spreader on the new truck. He said that the truck needs a front mount plow because a belly plow is not feasible. Commissioner Schmidt asked if the employees have any use for a wing and road foreman Jeff Schroeder responded that when the motor graders get done with the gravel roads, they come behind the plow trucks and wing the roads.

Commissioner Prauner stated that the trucks bid by RDO Truck are short on horse power. He stated that Boyer Truck has four International dump trucks and they look good in the pictures and the trucks are refurbished. He said that a new truck similar to the ones bid is available on State bid for about \$200,000.

Commissioner Schmidt asked what the Sterling truck has for a motor and Commissioner Prauner responded that it has a C10 CAT motor. Commissioner Schmidt stated that, in his experience, a 2005 International truck would be better than the engine in a Sterling truck. He said that the cost is higher; however, the International truck is three years newer. He stated that Sterling trucks are no longer made and if the County buys an International truck, that same truck is still being made today and it could be serviced in Norfolk. He stated that Sterling is a good truck; however, the model 8513 is a lighter truck than the model 9511 truck which is no longer available. He recommended purchasing the 2005 International model 7600 truck which has an M11 engine and there is a possibility that the horse power could be increased. He said that if the horse power could be increased, the County would have a truck that could be used in many different situations.

After discussion, a motion was made by Schmidt and seconded by Prauner to authorize Commissioner Prauner to purchase two 2005 International, Model 7600, dump trucks from Boyer Ford Truck in Sioux Falls, South Dakota contingent upon satisfactory inspection by County personnel.

During discussion on the motion, Commissioner Schmidt stated that these trucks are heavier duty and have motors that over time will be more reliable and the truck is still being made today versus the purchase of a Sterling truck that is no longer being made. He said that this is his reasoning for spending the extra money to purchase these trucks. Commissioner Prauner added that the boxes are stainless steel and will last a long time.

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

The following written reports were reviewed:

- 1) Fund balance report
- 2) County Clerk June 2015 fee report
- 3) Register of Deeds June 2015 fee report
- 4) Clerk of the District Court fee reports for October 2014, November 2014, December 2014, January 2015, February 2015, March 2015, April 2015, May 2015, and June 2015
- 5) County Sheriff June 2015 fee report
- 6) CASA of Northeast Nebraska report for second quarter of 2015
- 7) Sale of surplus property report
- 8) Public notice from Tim Campbell dated July 9, 2015

The following claims were audited:

GENERAL FUND		
Total Net Payroll		129,304.69
Advanced Correctional Healthcare	Medical Services, County Jail	11,375.56
Ronald Albin	Legal Services, County Court	3,385.59
American Family Life Assurance Co.	Insurance Premiums	837.46
Ameritas Life Insurance Corp	Insurance Premiums	346.80
Appeara	Mat Service, Public Defender	28.18
Appeara	Mat Service, Courthouse	98.34
B & B Cycle Inc	Repairs, Noxious Weed	163.90
Battle Creek Farmers Coop	Supplies, Courthouse	192.00
Black Hills Energy	Gas Service, Courthouse	73.45
Black Hills Energy	Gas Service, County Jail	123.11
Blue Cross Blue Shield of Nebraska	Insurance Premiums	129,929.76
Brady & Amy's Inc.	Fuel, Courthouse	38.52
Brady & Amy's Inc.	Fuel, County Sheriff	734.74
Brady & Amy's Inc.	Fuel, County Jail	352.35
Brady & Amy's Inc.	Fuel, Noxious Weed	39.94
Brogan Gray P.C. LLC	Legal Services, District Court	2,309.90
CBM Managed Service	Meals, County Jail	6,634.68
City of Madison	Utilities, Public Defender	230.53
City of Madison	Utilities, Courthouse	4,244.27
City of Madison	Utilities, County Jail	4,739.87
City of Norfolk	Parking Fees, Veteran Office	30.00
Clerk of the Supreme Court	Fees, District Court	125.00
Colonial Life and Accident Insurance	Insurance Premiums	400.12
Comfort Inn Kearney	Lodging, District Court	94.95
Community Justice Center	Registration, Juvenile Diversion	1,478.37
Complete Pest Elimination	Pest Services, County Jail	125.00
Connecting Point	Equipment, Data Processing	55.00
Connecting Point	Equipment Repairs, County Sheriff	834.00
Connecting Point	Internet, Juvenile Diversion	59.95
Connecting Point	Equipment Repairs, Probation	55.60
Connecting Point	Internet, Veteran Office	38.95
Connecting Point	Internet Services, Courthouse	2,641.00
Consolidated Management Company	Meals, County Jail	316.00
Constellation Newenergy Gas Division	Gas Service, Courthouse	3.34
Constellation Newenergy Gas Division	Gas Service, Veteran Office	12.69
Copple, Rockey, McKeever & Schlecht, P.C., L.L.O.	Legal Services, County Court	3,017.43
Courtesy Ford	Repairs, County Sheriff	100.62
Dent Specialists, L.L.C.	Repairs, County Sheriff	49.31
Eakes Office Solutions	Supplies, Election Commissioner	19.90
Eakes Office Solutions	Supplies, Courthouse	219.89
Eakes Office Solutions	Supplies, County Jail	264.41
Eakes Office Solutions	Supplies, Probation	109.98
Electronic Contracting Company	Repairs, County Jail	557.00
Elite Office Products	Equipment, Planning and Zoning	3,099.00
Field's Hardware	Supplies, County Jail	246.21
First Concord Benefits Group, L.L.C.	Administrative Fees, Flex Plan	2,934.49
Floor Maintenance & Paper Supply	Supplies, County Jail	726.33
General Reporting Services	Transcripts, County Court	68.25
GreatAmerica Financial Services	Copier Lease, Public Defender	145.26
Crystal Hestekind	Cleaning Services, Probation	360.00
Home for Funerals	County Burial, County Relief	1,200.00
Hometown Leasing	Copier Lease, Probation	772.71
Jack's Uniforms & Equipment	Uniforms, County Sheriff	365.78
Jerry's Service Center	Repairs, County Sheriff	140.88
John's Disposal Inc	Garbage Services, Planning and Zoning	36.00
John's Disposal Inc	Garbage Services, Probation	61.00
John's Disposal Inc	Garbage Services, Veterans' Service Office	21.00
Knox County Sheriff	Service Fees, County Court	32.52
John Krantz	Rent, Juvenile Diversion	1,500.00
Lexis Nexis	Subscription, County Attorney	442.00

Louderback Drug	Medication, Juvenile Detention	429.91
Madison County Clerk	Tax Deposit	48,775.06
Madison County District Court	Fees, District Court	1,048.00
Madison County Sheriff	Fees, County Court	296.28
Madison County Sheriff	Fees, District Court	1,874.42
Madison County Sheriff	Mileage, Mental Health	313.34
Madison County Treasurer	Health Insurance Reimbursement	8.06
Madison National Life Insurance Company	Insurance Premiums	134.48
James Marshall	Tutoring Services, Juvenile Diversion	160.00
Becky McCracken	Services, County Court	17.89
Menards	Supplies, Planning and Zoning	32.82
Menards	Supplies, County Jail	37.67
Menards	Supplies, Probation	33.95
Menards	Supplies, Noxious Weed	4.37
Microfilm Imaging Systems Inc	Equipment Rent, Register of Deeds	509.50
Microfilm Imaging Systems Inc	Equipment Rent, County Court	218.00
Microfilm Imaging Systems Inc	Equipment Rent, Law Enforcement	10.00
Microfilm Imaging Systems Inc	Equipment Rent, County Surveyor	221.50
Midwest Plumbing & Heating	Repairs, County Jail	72.10
Miller County Sheriff	Services, County Court	48.00
MIPS Inc.	Software Support, County Clerk	605.69
MIPS Inc.	Equipment Lease, Software Support, Register of Deeds	518.00
Andrew Mohr	Mileage, Juvenile Diversion	55.78
Morland, Easland & Lohrberg	Legal Services, District Court	354.45
Moyer & Moyer	Legal Services, County Court	996.34
National Enterprise Systems	Garnish of Wages	194.91
Nationwide Retirement Solutions	Deferred Compensation	2,035.00
Nebraska Child Support Payment Center	Garnish of Wages	369.23
Nebraska Public Power District	Utilities, Probation	631.11
Nebraska.Gov	Copies, Law Enforcement	4.00
Norfolk Auto Center	Repairs, County Sheriff	51.05
Norfolk Auto Center	Repairs, Noxious Weed	100.58
Norfolk Daily News	Publication Costs, Courthouse	204.70
Northeast Nebraska Area Agency on Aging	Annual Appropriation	15,445.00
Northeast Nebraska Juvenile Services	Boarding Juveniles, Juvenile Detention	4,350.00
Norm Nykodym	Services, Public Defender	135.00
Valorie Olson	Court Reporting, Mental Health	125.00
Omaha World Herald	Publications, County Court	1,290.24
Susan Pohlman	Tutoring Services, Juvenile Diversion	310.00
Postmaster	Rent, District Judge	164.00
Region IV Inc	Quarterly Appropriation	9,147.75
Region 4 Behavioral System	Quarterly Appropriation	13,514.75
Reigle Implement Co Inc	Repairs, Courthouse	194.95
Retirement Plans Division of Ameritas	Employee Share Retirement	8,745.80
Retirement Plans Division of Ameritas	Employer Share Retirement	12,803.60
Reynoldsons Inc	Fuel, Planning and Zoning	41.19
Reynoldsons	Fuel, Noxious Weed	1,061.82
RS Electric	Repairs, Public Defender	220.72
Schroeder Land Surveying	Services, County Surveyor	1,970.00
Shopko Stores	Supplies, Planning and Zoning	49.99
Deb Silverman	Services, County Court	94.25
Stratton, DeLay, Doele, Carlson, & Buettner, P.C., L.L.O.	Legal Services, County Court	6,633.65
Michelle Sullivan	Mileage, Juvenile Diversion	127.08
Donald Svitak	Postage, Noxious Weed	3.94
T.O. Haas Tire	Repairs, County Sheriff	52.36
Thomson Reuters West	Subscription, Planning and Zoning	69.60
Transunion Risk & Alternative	Services, County Sheriff	1.00
US Bank Corporate Payment System	Fuel, Supplies, Equipment, County Sheriff	494.45
US Bank Corporate Payment System	Supplies, County Attorney	74.04
Verizon Wireless	Telephone Service, Juvenile Diversion	308.61
Verizon Wireless	Telephone Service, Courthouse	78.04
Irma Watt	Interpreting Services, Public Defender	100.06
Melissa Wentling	Services, District Court	754.50
Western Office Technologies	Copier Maintenance, Register of Deeds	245.00
Western Office Technologies	Supplies, District Court	24.95
Western Office Technologies	Copier Maintenance, County Court	60.91
Western Office Technologies	Supplies, Public Defender	29.99
Zippy Lube	Repairs, County Sheriff	44.70
Zodiac Properties LLC	Rent, Probation	10,210.84

ROAD/BRIDGE FUND

Total Net Payroll		28,905.26
American Family Life Assurance Company	Insurance Premiums	587.38
Ameritas Life Insurance Corporation	Insurance Premiums	112.56
Appeara	Shop Supplies	296.83
Backus Sand & Gravel	Gravel	4,832.24

Barco Municipal Products Inc.	Signs	66.08
Battle Creek Farmers Coop	Fuel	2,810.50
Battle Creek Municipal Light & Power	Utilities	172.82
Bauer Built Tire	Repairs, Tires	165.50
Black Hills Energy	Gas Service	44.46
Blue Cross Blue Shield of Nebraska	Insurance Premiums	26,612.58
Brady & Amy's Inc	Fuel	771.02
Carhart Lumber Company	Supplies	387.75
Chemsearch	Supplies	140.24
City of Madison	Utilities	485.61
City of Newman Grove	Utilities	54.00
Colonial Life and Accident Insurance	Insurance Premiums	153.38
Connecting Point	Internet Service	15.00
Constellation Newenergy Gas Division	Gas Service	14.70
Cornhusker International Trucks Inc.	Truck, Repairs	24,498.44
Courtesy Ford Lincoln Mercury	Repairs	36.45
Dale Johnson Enterprises, Inc.	Gravel	13,127.24
Eastern Nebraska Telephone Company	Telephone Service	53.16
Eisenmann Supplies Inc.	Supplies	296.50
Field's Hardware	Supplies	54.41
Filter Care of Nebraska Ltd.	Repairs	293.95
First Concord Benefits Group	Administrative Fees, Flex Plan	575.91
Graham Tire	Tires, Repairs	2,169.84
Green Line Equipment	Parts	69.32
K & S Door Company dba Overhead Door	Repairs	16.10
Kelly Supply Company	Parts	78.93
Kimball Midwest	Shop Supplies	91.27
Kohlhof Truck Repair Inc	Repairs	360.34
M & M Farm Supply	Shop Supplies	63.99
Madison County Clerk	Tax Deposit	10,532.96
Madison National Life Insurance Company Inc.	Insurance Premiums	36.03
Maintelli Wagner & Associates Inc	Engineering Services	2,572.50
Matheson Tri-Gas Inc	Shop Supplies	113.45
Matteo Sand & Gravel Company Inc.	Gravel	31,365.36
Meisinger Oil Company	Fuel	8,685.55
Morrissey Motor Company	Repairs	10.64
Nebraska Child Support Payment Center	Garnish of Wages	93.24
Nebraska Public Power District	Utilities	132.88
NMC Exchange L.L.C.	Parts	3,204.01
Norfolk Auto Center	Repairs	62.25
Norfolk Auto Supply	Repairs	59.03
Norfolk Implement Inc	Repairs	17.95
Norfolk NAPA	Parts	1,197.93
Pavers	Asphalt	1,276.03
Pioneer Telephone Company	Telephone Services	45.52
Pollock Redi Mix	Concrete	11,356.51
Polt Bros Equipment LLC	Parts	709.76
Professional Choice Recovery Inc.	Garnishment of Wages	156.88
RDO Truck Companies	Repairs	519.03
Red Bud Hardware Inc.	Shop Supplies	80.13
Reigle Implement Co Inc.	Parts	44.15
Retirement Plans Division of Ameritas	Employee Share Retirement	1,721.16
Retirement Plans Division of Ameritas	Employer Share Retirement	2,581.81
Road Builders Machinery & Supply	Repairs	1,854.04
Rose Equipment Inc.	Repairs	1,287.15
S & S Willers Inc. dba Pilger Sand & Gravel	Gravel	2,512.56
Telebeep Wireless	Pager, Internet Service	141.96
Truck Center Companies	Parts	675.01
Weldon Parts Inc.	Parts	1,583.17
Western Roofing Company	Repairs	234.00
White Star Oil Company	Fuel	217.72
Willow Creek Sand & Gravel	Gravel	6,154.22
Zee Medical	Shop Supplies	35.90
81 Auto Glass	Repairs	250.00

VISITORS PROMOTION FUND

Norfolk Area Visitors Bureau	Administrative Expense	3,858.70
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VISITORS IMPROVEMENT FUND

Norfolk Area Visitors Bureau	Administrative Expense	3,269.77
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REGISTER OF DEEDS PRESERVATION & MODERNIZATION FUND

Connecting Point	Equipment	863.00
MIPS Inc.	Software Support	514.70

DRUG TESTING FUND

Repco Marketing Inc.	Supplies	28.25
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911 EMERGENCY FUND

Centurylink	Telephone Service	388.61
Eastern Nebraska Telephone Company	Telephone Service	127.86
Frontier	Telephone Service	164.10

LAW ENFORCEMENT OPERATING FUND

CableOne	Cable Service	308.50
Encartele Inc.	Great Dane trailer, Supplies	3,000.00
Madison County Sheriff Inmate Fund	Supplies	122.60

DRUG COURT FUND

Lou's ThriftyWay	Meals	79.58
On Call Employee Health	Services	100.00

Motion was made by Schmidt and seconded by Prauner 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 11:13 A.M. to Tuesday, July 28, 2015 at 9:30 A.M.

County Clerk Nancy Scheer

Christian Ohl, Chairman
County Board of Commissioners

BOARD OF EQUALIZATION

Madison, Nebraska

July 14, 2015

The Board of Equalization of Madison County, Nebraska met at 12:55 P.M., in continuation of the June 24, 2015 meeting, to conduct hearings on property valuation protests.

Advance notice of meeting was published in the Thursday, July 9, 2015 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 Jim Prauner 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 Ohl and seconded by Schmidt to approve the agenda for the meeting. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Motion made by Ohl and seconded by Schmidt to approve the minutes of the June 24, 2015 meeting. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Chairman Prauner opened a public hearing at 12:56 P.M. to receive testimony regarding the following motor vehicle exemption applications:

Bright Horizons, 305 North 4th Street, Norfolk	2001 Ford Van
Christ is King Community Church, 715 West Madison Avenue, Norfolk	2005 Chevrolet Cobalt
Community Concern of Norfolk, Inc. 307 Prospect Avenue, Norfolk	2015 Dodge Sport Van
Improved Living, Inc., P.O. Box 116, Norfolk	1998 Ford Club Wagon
Mid-Nebraska Lutheran Home, 109 North 2nd Street, Newman Grove	2006 Ford Cutaway Van, 2007 Dodge
Grand Caravan, 2001 Chevrolet Silverado Pickup	
Missionary Benedictine Sisters, 300 North 18th Street, Norfolk	2012 Ford Fusion

Mosaic, 105 East Norfolk Avenue, Suite 200, Norfolk Door Sedan	2011 Dodge Caravan, 2015 Chevrolet 4
Norfolk Rescue Mission, Inc. 111 North 9th Street, Norfolk	2000 Chevrolet Silverado Pickup
Northern Heights Baptist Church, 708 Georgia Avenue, Norfolk	1999 Ford Econoline Wagon
OGT Logistics, LLC, P.O. Box 1806, Norfolk	1989 Freightliner Truck Tractor
Orphan Grain Train, Inc., P.O. Box 1146, Norfolk	2006 Haulmark Trailer (2), 2005 H & H
Trailer, 1993 Great Dane Reefer Trailer, 1983 Merritt Trailer, 2007 S & W Trailer (5), 1988 Ford Chassis and Cab, 2000 Supreme Trailer, 2002 Cargomate Trailer (2), 1997 United Trailer, 1989 Great Dane Trailer, 1998 Cargo Mate Trailer, 2006 S & W Trailer (2), 1986 Ford Van, 1993 Ford Pickup, 2014 Homemade Portable Chapel, 2006 Homemade Portable Kitchen, 1996 Ford Box Van, 2008 Chevrolet Impala, 2001 Cargomate Trailer, 2003 Cargomate Trailer, 2011 Homemade Trailer (2), 2009 Haulin Trailer, 1999 Excel 5th Wheel Camper, 2008 Carry-On Trailer, 1979 STE Tractor Trailer, 1992 Strick Semi-Trailer, 2005 Wabash Semi Trailer, 1971 Fruehuf Semi Trailer, 1995 Stoughton Semi Trailer, 1991 Monson Semi Trailer (2), 1976 Great Dane Semi Trailer, 1991 Monan Semi Trailer, 2006 Landoll Semi Trailer, 2008 Hammar Semi Trailer, 1999 D & K Trailer, 1989 Cornhusker Semi Trailer	
The Link, Inc. 1001 West Norfolk Avenue, Norfolk	2012 Ford Focus
Wesley Center, Inc. 500 West Phillip Avenue, Norfolk	1999 Dodge Van
Women's Empowering Life Line, Inc., 910 West Park Avenue, Norfolk	2015 Ford Fusion

County Clerk Nancy Scheer reported that County Treasurer Donna Primrose asked her to report that Mosaic, Northern Heights Baptist Church, and Women's Empowering Life Line all had different vehicles; however, the organizations were previously approved. She also reported that all other organizations submitted applications requesting continued exemption for vehicles.

No public comments were received. Chairman Prauner closed the hearing at 12:58 P.M.

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

County Assessor Jeff Hackerott submitted the following tax list corrections:

- #3058: Arlon and Mary Herley, 1101 East Grove Avenue, Norfolk
Addition to the tax rolls in the amount of \$605.44 for correction to the 2013 real estate taxes after receiving a letter from the Nebraska Department of Revenue lowering the 2013 homestead exemption from 100% to 70%
- #3059: Hradec Diesel, Inc., 1310 South Elkhorn Street, Norfolk
Addition to the tax rolls in the amount of \$241.14 for correction to the 2014 personal property taxes due to sale of the business on May 1, 2015
- #3060: Sew It Seams LLC, P.O. Box 463, Newman Grove
Addition to the tax rolls in the amount of \$3.74 for correction to the 2014 personal property taxes due to closing of the business
- #3061: City Scooters LLC, 604 Andys Lake Road, Norfolk
Deduction from the tax rolls in the amount of \$4.78 for correction to the 2014 personal property taxes due to closing of the business in 2013
- #3062: Brad and Kristie Love, Love Media Group, LLC, P.O. Box 807, Norfolk
Deduction from the tax rolls in the amount of \$1,014.28 for correction to the 2014 personal property taxes due to double taxation of signs for the business
- #3063: King Steel Corporation, 5225 East Cook Road, Grand Blanc, Michigan 48439
Addition to the tax rolls in the amount of \$482.12 for correction to the 2014 personal property taxes for equipment that was purchased in 2013 and noticed after submission of 2014 depreciation worksheet
- #3064: Paden Electric and Handyman, Charles Paden, P.O. Box 452, Tilden
Addition to the tax rolls in the amount of \$21.52 for acceleration of the 2014 personal property taxes due to closing of the business on July 1, 2015
- #3065: Barbara Descombaz, 1004 Linn Street, Yankton, South Dakota 57078
Addition to the tax rolls in the amount of \$113.22 for acceleration of 2015 real estate taxes due to relocation of a mobile home

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

Hearings were conducted on property valuation protests as follows:

Protest #2015-68: Charles and Elizabeth Orton, 501 East Eisenhower, Norfolk
PT NE1/4 24-23-3 146.51 AC

Chairman Prauner opened a hearing at 1:00 P.M. Charles and Elizabeth Orton appeared at the hearing. Elizabeth Orton reported that they have three different comparable property sales. She testified that the first parcel sold in January 2015 and averaged \$3,030 per acre. She said the breakdown is very similar to their property, with 50% pasture and 50% dry crop ground. She reported that another comparable sale on December 30, 2013 averaged \$2,948.75 per acre and has a pivot on it, but the soil makeup is similar to their property. In addition, she reported that another property located in Pierce County along Highway 81 near Wee Town, sold for an average of \$3,206 per acre on February 14, 2014 and is similar property. Mrs. Orton testified that the Nebraska Revenue Code allows for other ways to value property and she used the income capitalization model. She stated that they are in agreement with value on the pasture ground so they are not protesting this; however, they are protesting the dryland value because it is way out of skew. She explained that using the income capitalization model with the \$120 per acre rent they receive on the dryland ground and using the information from the University of Nebraska which shows how do the computations, she took the value divided by the 20 year ag lending interest rate discounted for future returns, which comes to a value of \$2,823.53 per acre. She explained that she used the per acre rate of \$2,823.53 multiplied by 71.89 acres for a total dryland value of \$202,983.53. Mrs. Orton explained that their requested valuation of \$336,440 is an average of the three farms. She reported that Nebraska Statute says that the value must be fair and equitable and she said that if you look at the

rolling average, it is fair for the person that buys average priced farm ground, and it is very fair for the person who buys farm ground that is above average because he is getting subsidized by people who own the poorer farms, so the rolling average is not equitable. Charles Orton stated that they bought 146.51 acres of farm ground in January 2007 for \$225,000, which is slightly above \$1,500 per acre. Mrs. Orton stated that they agree that the property has probably doubled in value to about \$3,000 per acre, but it sure isn't a \$750,000 farm. She said that if you take the County's assessed value and divide it by 71% or 75%, it is about \$750,000 or \$4,800 per acre. She said there is no way this farm would bring this money because the comparable sales show that. Commissioner Schmidt asked what the current valuation is for the comparable properties and Mrs. Orton responded that the assessed valuation of comparable #1 located in Madison County is \$641,781 for 197.89 acres of land. County Assessor Jeff Hackerott stated that the property is 50% dry crop and 50% grass with the vast majority in Class 3 soils. He inquired if any of the grass was in CRP and Mrs. Orton responded that they pasture the grass. Chairman Prauner asked if the crop ground is a long term lease and Mrs. Orton responded that they have a five year contract for the crop ground at \$120 per acre. Mrs. Orton explained that when they bought the property in 2007, the gentleman who rented the ground was paying \$80 an acre, but he wouldn't pay any higher rent because he said the ground doesn't produce. She stated that the property was in alfalfa for five years after they bought it, then the tenant took the ground out of alfalfa for rotation purposes. She reported that the 2012 crop was a disaster because of the drought and the tenant sowed wheat in the fall of 2012 and the ground was so sandy that the wheat didn't germinate and there wasn't a cover crop. She said that the ground was planted to corn or soybeans again in 2013 and the ground just doesn't support row crops, so alfalfa was planted again in the spring of 2014. She said that this year some areas of the farm are good and others are not. She said that using the rolling average, it's hard to equitably value dryland ground that is sandy with some of the other dryland ground. County Assessor Jeff Hackerott asked how Mrs. Orton determined the value of the grassland and Mrs. Orton responded that she just took the average of the comps, but they are not protesting the valuation of the grass. She said to leave the valuation of the grass as calculated by the County, but use her income capitalization for the dryland portion of the farm. Chairman Prauner asked if Mrs. Orton could provide documents regarding the lease and Mrs. Orton said that she would submit a copy of the contract. She confirmed that they are in the second year of a five year contract. Charles Orton stated that Chairman Prauner alluded that he was quite familiar with the property and obviously it is very sandy, particularly the portion adjacent to Highway 121 and the Evergreen Golf Course. Chairman Prauner reported that his family used to own pasture one mile east of this property and it should never have been broken up. Mrs. Orton testified that they talked about returning their property back to grass, but they can't afford to. Chairman Prauner closed the hearing at 1:17 P.M. Motion was made by Ohl and seconded by Schmidt to table a decision on the protest until documents could be submitted by the Ortons. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-69: Frank Barta, 1601 Clark Street, Norfolk
Jackson Heights Lot 1 & E 10.15 Ft Lot 2, Blk 2

Chairman Prauner opened a hearing at 1:19 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott stated that he inspected the property on July 9, 2015 with Frank Barta. He reported that the house is a 1980s ranch style home and that most of the basement is finished with older features, ¾ bathroom, and a nonconforming bedroom. He said that the main floor has three bedrooms and two bathrooms. He stated that the first comp submitted by Mr. Barta is smaller and has no finish in the basement and the second comp is about the same size, but only has a partial basement. Chairman Prauner closed the hearing at 1:23 P.M. Motion was made by Schmidt and seconded by Ohl to accept the County Assessor's recommendation for no change to the 2015 property valuation base upon a physical inspection of the property. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-70: Susan King, 3856 South 202 Street, Omaha
Homestead Addition Lots 97 & 98

Chairman Prauner opened a hearing at 1:25 P.M. No one appeared at the hearing to offer verbal testimony. The written letter was read. County Assessor Jeff Hackerott reported that he inspected the property with the renter, Perry Hansen, on July 13, 2015. He stated that the house sits only 8' to 12' off the alley. He explained that the house is a bungalow style built in 1915 with 1,032 square feet on the main floor, and a partial basement with part of the basement having a dirt floor. He stated that the house has one bathroom, two bedrooms, and there are some issues with the house. He reported that Mr. Hansen is in the process of putting on a galvanized metal roof and there is evidence of water damage on the ceilings inside the house. He said there is an irregular shaped area where the plaster is down and Mr. Hansen is in the process of re-plastering. He also reported that there is a small garage on the property. Chairman Prauner closed the hearing at 1:28 P.M. Motion was made by Schmidt and seconded by Ohl to consider the valuation requested by the owner and set the 2015 property valuation at \$34,460. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-71: Carolyn W. Reade Trust, 21516 Arbor Street, Elkhorn, Nebraska 68022
E1/2 NW1/4 Less Pt To State 1-21-1 77.55 AC

Chairman Prauner opened at hearing at 1:30 P.M. No one appeared at the hearing to offer verbal testimony; however, Chairman Prauner read a letter that was faxed to the County by Carolyn Reade. County Assessor Jeff Hackerott reported that the parcel is all dry crop and the North half is planted to corn and the South half is planted to beans this year. He stated that this property, along with the property in Protest #2015-72, is farmed as one economic unit. He explained that some of the submittals are articles published by the University of Nebraska Lincoln. He reported that the land use is correct on the County assessment record. Chairman Prauner closed the hearing at 1:36 P.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2015 property valuation because the land is classified correctly and the valuation appears to be equitable with similar properties. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-72: Carolyn W. Reade Trust, 21516 Arbor Street, Elkhorn, Nebraska 68022
W1/2 W1/2 NE1/4 Less Pt To State 1-21-1 38.98 AC

Chairman Prauner opened at hearing at 1:37 P.M. No one appeared to offer verbal testimony; however, Chairman Prauner read a letter that was faxed to the County by Carolyn Reade. County Assessor Jeff Hackerott reported that the parcel is all dry crop and the North half is planted to corn and the South half is planted to beans this year. He stated that this property, along with the property in Protest #2015-71, is farmed as one economic unit. He reviewed the number of acres of various soil types on the parcel and stated that the land use is correct on the County assessment record. Chairman Prauner closed the hearing at 1:40 P.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2015 property valuation because the

land is classified correctly and the valuation appears to be equitable with similar properties. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-73: J.W. Chatam and Associates, 7301 West 129th Street, Suite 150, Overland Park, Kansas 66213
Hy-Vee Addition Lot 1

Chairman Prauner opened a hearing at 1:42 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read and documents attached to the protest were reviewed. County Assessor Jeff Hackerott reported that he did not talk to a representative from J. W. Chatham and Associates regarding this protest for HyVee East. He explained that the submittals are lease and sales information on comparable properties of retail businesses in Nebraska and surrounding states. He reported that he analyzed all the information submitted with the protest form, including the income analysis. Chairman Prauner closed the hearing at 1:46 P.M. Motion was made by Ohl and seconded by Schmidt to make no change to the 2015 property valuation since there was no evidence submitted by the protestor substantiating that the valuation is neither arbitrary nor capricious. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-74 Khim H. Lim, 1915 West Prospect Avenue, Norfolk
Westridge Hills Third Addition Lot 6, Blk 2

Chairman Prauner opened a hearing at 1:51 P.M. Khim and Hong Lim appeared at the hearing. Khim Lim testified that the value should be what he spent to build the house. He explained that he hired different contractors to build the house, not one general contractor. He reported that they moved into the house on March 1, 2014 but spent over a year building the house. He said that it cost him \$255,500 to build the house, so this should be the value. He submitted a document listing the major costs, but he didn't have a list of all the small items he purchased from Menards. He reported that he did a lot of the work himself and his brother-in-law came from Canada and helped for several weeks. County Assessor Jeff Hackerott reported that the house is ranch style with a little over 2,000 square feet on the main floor, a three car attached garage, and the front in stone veneer with the other three sides all brick veneer. He explained that the basement is in the process of being finished. Hong Lim said that they don't know when they will finish the basement because they don't need it since there are only two of them. Mr. Hackerott reported that the owners were their own general contractor. He said that the house is very nice, so the question is how much value to attribute to the work completed by the owners. Chairman Prauner closed the hearing at 1:58 P.M. Motion was made by Schmidt and seconded by Ohl to accept the County Assessor's recommendation for no change to the 2015 property valuation base upon a physical inspection of the property. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-75 Judy L. Schroeder, 101 South Park Street, Madison
F W Barnes Fourth Addition Lot 1 & 1/2 Vac Alley, Blk 67

Chairman Prauner opened a hearing at 2:00 P.M. Judy Schroeder appeared at the hearing and testified that she hoped that the Board had time to read her letter and look at her comparable properties. She said that her main point was to get the Commissioners to come and look at her property. She explained that when she purchased the property, the estate thought that the house was \$100,000. She stated that when she looked at comparables and recent sales, an important factor is location. She said that the number one factor for the valuation of this property is that it is located on East 1st Street. She said that the outside of the house looks nice and it has good street appeal because she has kept her property up, but it's to the point that she doesn't know how much more to put into the property. She said that the total valuation for the entire parcel is \$108,386 and at the time she purchased the property in 1999, she spent approximately \$76,000 for personal property that came with the parcel. She explained that Madison has not progressed much. Miss Schroeder stated that she talked to Blank Agency who appraised the property for the estate; however, Mr. Blank won't provide an opinion of value, but he would do an appraisal at a cost of \$300 and up. She said this is a bad thing for the taxpayer. Chairman Prauner asked if any updates were recently done to the house and Miss Schroeder responded that she replaced some windows because she had snow on the carpeting that came through her patio doors. She explained that when she bought the house, she thought the home had Anderson windows; however, when she tried to get them replaced under the lifetime guarantee, she found out they were not Anderson windows. Chairman Prauner asked for comparable sales and Miss Schroeder responded that the house owned by Adeline Zessin has a sale pending for \$95,000, but the buyers are having trouble getting financing. She said that if the sellers accepted an offer of \$95,000, they will probably accept the offer from someone who can get financing. She explained that she would rather have a four bedroom house and finished basement located on 7th and Main Street than in her neighborhood. She explained that everyone says that her utility building is so nice, but she said that it's nice until you pay the electric bill, water bill, taxes, and insurance. She said that there aren't many buyers who would want the utility shed. Chairman Prauner asked when the house was built and Miss Schroeder responded that the house was built in 1977 or 1978 by someone who was fresh out of Northeast Tech College and in her opinion, the construction is fair or fair plus quality. Miss Schroeder said that she has looked at a lot of houses and the quality of construction for her home is just not there. She reported that about two years after the house was built there was water seepage everywhere in the basement and the original owners spent a considerable amount of money tiling around the house. She stated that when the basement walls started caving in, the previous owner put in supports. She explained that she has two sump pumps in the basement to keep the water out, which works well until the electricity goes off. She stated that the house has functional obsolescence with two small bedrooms that are 8' by 10' and 10' by 11'. She said that the bathroom doors are only 29" wide and the other bathroom has a handmade oversized vanity. She said that the issue right now is that she replaced the windows with medium quality and she has not done any remodeling, other than painting. She reported that the carpeting was installed in 1991 and the garage floor is sinking and buckling. She explained that being in a floodplain is also detrimental. County Assessor Jeff Hackerott reported that the house is ranch style with 1,612 square feet on the main floor, unfinished basement, and two car attached garage. He asked if the owner wanted the two parcels combined and Miss Schroeder responded that the utility shed can't be sold separately because the water runs through the house meter and the lawn sprinklers run all around the utility building. She said that she understands that it will be more difficult for the Assessor's Office since the building has to be split out for the homestead exemption. Chairman Prauner closed the hearing at 2:13 P.M. Motion was made by Schmidt and seconded by Ohl to table the property valuation protest for further review by the County Assessor. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-76 Janet Ahlers, 608 South Nebraska Street, P.O. Box 86, Madison
Clarks Addition W 60 Ft Lot 7, Blk 44

Chairman Prauner opened a hearing at 2:15 P.M. Al Brandl appeared to testify on behalf of Janet Ahlers. Mr. Brandl testified that the original selling price of Ms. Ahlers house was \$57,240 in 2006. He submitted a copy of a comparable sale for a house

located at 104 Taylor Creek Road which sold in July 2015 for \$90,000. He said that this comp has 1,456 square feet, which would be about \$61.81 per square foot. He said that if you take the \$61.81 times the square footage of Ms. Ahlers house, the value would be \$64,050. He said that there are basements in both comps and in Ms. Ahlers house. He reported that the comps are much larger houses and have double car garages and Ms. Ahlers only has a single car garage. Mr. Brandl reported that Ms. Ahlers has no improvements except one egress window and her lot size is much smaller at 60' by 66' compared to the first comp which has a lot size of 105' by 105'. He stated that Ms. Ahlers' garage is 13' by 22' and the first comp has a garage size of 28' by 24'. Mr. Brandl testified that the second comparable is property located at 102 West 7th Street which has a sale pending in the amount of \$95,000. He reported that the second comparable has 2,076 square feet, which would be about \$45 per square foot. He explained that using the \$45 per square foot would make Ms. Ahler's house approximately \$47,000. He stated that the Board needs to look at the \$57,000 purchase price of the home, which looks like the amount that the property should be valued in comparison to the other two properties. He stated that all these properties are ranch style brick homes located in the City of Madison. County Assessor Jeff Hackerott reported that Ms. Ahler's home is a small brick ranch style house that he inspected on July 10, 2015 with Mr. Brandl. He reported that the house has slightly over 1,000 square feet on the main floor and a full basement. He stated that there is a full bathroom and two bedrooms on the main floor, single car attached garage, 3/4 bathroom in the basement with an original concrete shower and toilet and a sink outside the area where the shower is located. He stated that there is one bedroom in the basement and mid-level finish in the basement. He said that all the millwork and cabinetry is original to the house and the house sits on a small lot. Mr. Brandl reported that the house is in its original state except for painting, new carpet in the living room, and an egress window that was added in the basement. Chairman Prauner closed the hearing at 2:23 P.M. Motion was made by Ohl and seconded by Schmidt to accept the County Assessor's recommendation to set the 2015 property valuation at \$72,283 based upon a physical inspection of the property. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-77 Norman and Sheri Funk, 83359 553rd Avenue, Norfolk
PT W1/2 SW1/4 5-22-1 16.3 AC

Chairman Prauner opened a hearing at 2:25 P.M. Norm Funk appeared at the hearing and questioned how the County valued the bin on this property. He reported that the bin owned by Dennis Renner is valued at \$1.18 per bushel for a 50,000 bushel bin and his bin is valued at \$1.38 per bushel for a 64,000 bushel bin. He explained that both bins are about the same age, within one or two years of each other, and both bins have drying floors. He reported that the bin owned by Dennis Renner has two fans and a nice staircase to the top compared to his bin which has one fan and a vertical ladder. Mr. Funk reported that he reviewed the soil types on the property and sometimes there is a small piece of land on this parcel that drowns out. He explained that the land is rated as bolus loamy fine sand, but he knows that the property has Ellsmere soil because it's wet and about every three years, half of the crop dies, so he is questioning the soil type and also the value of \$5,200 per acre for a triangular piece of property located along the railroad tracks. He said that it doesn't seem like anybody in their right mind would buy 13 acres located along a railroad track for \$5,200 per acre. He explained that a manufacturing facility can't be built along the railroad track because no siting is available since Agrex has the siting. County Assessor Jeff Hackerott reported that he will check on the value of both bins. He explained that he could double check the map for the soil types, but the County uses the Nebraska digitized soil maps. Mr. Funk responded that it's probably his responsibility to prove that the soil types are not correct. Mr. Hackerott responded that he doesn't know how the owner will prove that the soil types are incorrect without having NRCS re-classify the land. He stated that Mr. Funk could definitely ask for a review of the soil types, because if NRCS makes a change, the County will also change its records. Chairman Prauner closed the hearing at 2:28 P.M. Motion was made by Ohl and seconded by Prauner to table a decision on the protest until review of the grain bin valuation. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-78 Norman and Sheri Funk, 83359 553rd Avenue, Norfolk
PT NE1/4 2-22-2 150.07 AC

Chairman Prauner opened a hearing at 2:28 P.M. Norm Funk appeared at the hearing and testified that he owns the quarter across the road from this property and the properties are valued almost the same per acre. He reported that the soil types are similar, even though the North quarter is better. He stated that if the subject property was auctioned it would not sell for the assessed amount because there is an acreage that the pivot goes up against and the pivot walks across the neighbor's property. He explained that if the land is sold, an easement would be required from the neighbor; otherwise, the end 30 feet would need to be removed from the pivot, resulting in irrigating 20 acres less. He stated that his protest is that the value would not be this much if the property was ever sold. Commissioner Schmidt asked how many irrigated acres are on this parcel and Mr. Funk responded that approximately 120 acres are irrigated. Commissioner Schmidt asked how many dryland acres are on this parcel and County Assessor Jeff Hackerott reported that the assessment record lists 23.5 acres as dryland. Mr. Hackerott presented an older picture from the assessment file which shows that the pivot is not making a full circle and some of the trees have been removed and now the pivot can make a full circle by crossing property owned by Betty Makelin. Mr. Funk explained that the Makelin family owned the entire half section at one time and the acreage was put in the middle of two adjoining quarters. Chairman Prauner closed the hearing at 2:32 P.M. Motion was made by Schmidt and seconded by Ohl to give consideration to the number of acres that are irrigated by crossing onto a neighbor's property and set the 2015 property valuation at \$840,000. Roll call vote: Ayes, Ohl and Schmidt. Nays, Prauner. Motion carried.

Protest #2015-79 Dan and Grave Honeywell, 83691 550th Avenue, P.O. Box 748, Norfolk
S 330 FT E 660 FT SE1/4 15-23-2 5 AC

Chairman Prauner opened a hearing at 2:32 P.M. Dan Honeywell appeared at the hearing and testified that they purchased this property because they didn't like the quality of their neighbors. He stated that at the time of their purchase, the property was assessed substantially lower than the County's value. He reported that the house is in great disrepair and is uninhabitable. In addition, he stated that they purchased the house in October 2014 at a price of \$57,500. County Assessor Jeff Hackerott reported that he inspected the property with Dan Honeywell on July 13, 2015. He stated that this parcel is next to property already owned by Mr. Honeywell. He stated that the original house was built in 1935 and an addition was put onto the house in 1987. In addition, he reported that the interior of the house has been partially gutted, there is no kitchen in the house, and that the house is infested with termites. Chairman Prauner closed the hearing at 2:37 P.M. Motion was made by Schmidt and seconded by Ohl to set the 2015 property valuation at \$57,500 with consideration given to the recent purchase price. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays none. Motion carried.

Protest #2015-80 Leona M, Maseman, 503 Logan Street, Norfolk
Koenigsteins Fourth Addition E 110 Ft Lot 3, Blk 2

Chairman Prauner opened a hearing at 4:48 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 inspected the property with the tenant on July 9, 2015. He reported that the 1½ story house that was built in 1910 and is very nice for its age. He stated that the main floor has 1,404 square feet and the upstairs has almost 900 square feet. He said that the house has a full basement that is unfinished. He reported that the house has original siding, 1¾ bathrooms, and three bedrooms on the main floor. He stated that a detached garage in the back is in very rough shape. Chairman Prauner closed the hearing at 4:52 P.M. Motion was made by Ohl and seconded by Schmidt to accept the County Assessor's recommendation and set the 2015 property valuation at \$114,317 based upon a physical inspection of the property. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-81 Merlin K. Lee, Trustee of the Merlin K. Lee Revocable Trust, 3306 West Nucor Road, Norfolk
PT E1/2 SW1/4 & PT W1/2 SE1/4 6-24-1 152.79 AC

Protest #2015-82 Merlin K. Lee, Trustee of the Merlin K. Lee Revocable Trust, 3306 West Nucor Road, Norfolk
S1/2 NE1/4 & SE1/4 NW1/4 6-24-1 120 AC

Chairman Prauner opened a hearing at 2:48 P.M. Merlin Lee appeared at the hearing and testified that three sales within a quarter mile of his property sold, with two of them selling in the fall of 2014. Chairman Prauner responded that these two sales are not a part of the study period used to establish the 2015 valuations. County Assessor Jeff Hackerott explained that the sales used to calculate the 2015 valuations are the average of three years from September 2012 through September 2014. Mr. Lee reported that the other comparable sale is located ¾ mile West of his property and was purchased for the owner to build a house on it. He said that this land was either coming out of CRP or it was taken out of CRP by the new owner. He said that based on that sale, the dry crop on that parcel would indicate about \$4,200 to \$4,300 per acre and the tax valuation of his land is higher than that. He explained that he is requesting the land valuation on this property to be set at \$556,628 based upon the average of the two properties that abut his parcel which were sold as agricultural land and would indicate a value of \$5,496 for the dry crop. He said that these two properties have better soil than his property, so he multiplied the average value of \$5,496 by 72% and came up with \$3,958 and then adjusted that amount for the soil differences. He said that three sales so close to his property would indicate a value. County Assessor Jeff Hackerott reported that the two parcels abut each other and that the 120 acre parcel is long and skinny running East and West. He stated that the 152.79 parcel has an acreage cut out of it with a quarter mile long lane to the road and the parcel is primarily all crop ground. He asked if any of the 120 acres is in CRP and Mr. Lee responded that 7.9 acres of the 120 acre parcel are in CRP in the Southeast part of the farm. Mr. Hackerott explained that the first two comparables are too new to include in the sales study period and the third comparable property was in CRP and for 2015 is planted to corn, so that will be a land use change. He stated that the new owners constructed a house. Mr. Lee stated that he felt that he had really good evidence for comparing his property valuation. Commissioner Schmidt inquired if Mr. Lee knew what the current valuation is for the two recent land sales that are close to his property and Mr. Lee responded that he didn't know. Commissioner Schmidt explained that they are meeting as a Board of Equalization, so he would like to compare the current valuations with Mr. Lee's property. Mr. Lee responded that both properties were sold at auctions, which sets the market value. Chairman Prauner closed the hearing at 2:59 P.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2015 property valuations since the land is classified correctly and the valuation appears to be equitable with similar properties. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-83 Frances C. Hupp, 3413 Golfview Drive, Norfolk
Collamers Addition Lot 6, Blk 2

Chairman Prauner opened at hearing at 3:04 P.M. Frances Hupp appeared at the hearing and testified that she paid \$100,005 in March 2013 for the house and that the property was in bankruptcy. She stated that she thought the valuation was too high when she purchased it and then the County increased the value. She stated that she only paid this amount because she was desperate for a house because her son had to move back to Norfolk from Sioux Falls and she had to find him a house and this is the only one that she could find at that time. Chairman Prauner asked if any work has been done to the house and Mrs. Hupp responded that she put new doors on the house and that some plumbing work was done. She explained that the house has a lot of issues and needs new siding, a furnace, and a lot of other work. County Assessor Jeff Hackerott reported that he inspected the property with Mrs. Hupp on July 9, 2015. He stated that the house has 1,448 square feet on the main floor, a partial basement, a nonconforming bedroom in the basement, a 3/4 bathroom in the basement, three bedrooms and a full bathroom on the main floor, fireplace in the living room, a detached garage that sits in the alley, a single car built-in garage under the West side of the house, and a cement slab in the back for a patio. He reported that the house was built in 1953. Chairman Prauner closed the hearing at 3:09 P.M. Motion was made by Schmidt and seconded by Ohl to give consideration to the purchase price and set the 2015 property valuation at \$100,005. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-84A Kevin Voecks, 55049 849th Road, Norfolk
Koenigsteins Second Addition S 5 Ft Lot 3 & All Lot 4, Blk 4

Chairman Prauner opened a hearing at 4:28 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the property located at 209 North 10th Street in Norfolk was purchased in May, 2015 for \$1,000. He explained that he had appointments with Kevin Voecks on July 10, 2015; however, he didn't show up so an exterior inspection was completed. He reported that no one is living in the house and that it has been gutted. He stated that the house is in wretched condition and the foundation is very bad. He explained that the previous owner started renovation on this house and started removing about the bottom two feet of the slate siding around this house and saw the original wood lap siding and decided he didn't want to go any further because the termites are eating away at this house. He explained that there is a two car oversized garage in the back of the house off of the alley. He stated that the house is probably not worth renovating and that the value would be in the garage. He stated that the house was built in 1885 and the City of Norfolk discovered that the house was vacant and flagged it as uninhabitable, so the house can't be reoccupied until it meets all the City codes. He explained that the previous owner realized what would be required in money and labor to get the house to meet City code so decided to get rid of the property. Chairman Prauner closed the hearing at 4:35 P.M. Motion was made by Schmidt and seconded by Ohl to set the 2015 property valuation at \$4,000, with consideration given to the condition of the house and the recent purchase price of the property. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-84B Kevin Voecks, 55049 849th Road, Norfolk
Dorsey Place E 70 Ft Lot 7, Blk 13

Chairman Prauner opened a hearing at 4:35 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the property located at 1114 Pierce Street in Norfolk was purchased in April, 2015 for \$2,500. He explained that the previous owner had every intention of turning this into a rental property, but decided to sell it. He stated that the interior is gutted down to the studs and the foundation appears to be solid. He reported that the house was recently condemned by the City of Norfolk, so it cannot be reoccupied until it meets all the City codes. He stated that a staff member from his office was recently inside the house and took pictures. He stated that a good portion of the floor has been cut out and the house probably had termites. He explained that the owner will likely fix up the house and resell it. He reported that he was unable to meet with Kevin Voecks for a complete inspection, so he is speculating on the owner's plans for the property. Chairman Prauner closed the hearing at 4:38 P.M. Motion was made by Ohl and seconded by Schmidt to set the 2015 property valuation at \$6,500 based upon a physical inspection of the property by the County Assessor. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-85 Ben Baldwin, 55634 836th Road, Norfolk
PT E1/2 26-23-1 100 AC

Chairman Prauner opened a hearing at 4:25 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that a substantial number of trees were removed from the property and converted to crop ground which is why the valuation changed. He explained that a few acres in the Northeast portion are no longer being farmed because the ground is low and too wet. He explained that Mr. Baldwin has a permit from the City of Norfolk to spread sludge on this property. Chairman Prauner closed the hearing at 4:27 P.M. Motion was made by Ohl and seconded by Schmidt to accept the County Assessor's recommendation to set the 2015 property valuation at \$441,355 due to a change of classification on almost 14 acres from dry crop to grassland. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-86 Terry L. Westbrook, 4100 Piedmont Avenue, Norfolk
PT W1/2 SE1/4 36-24-1 Tract 3 22.55 Ac

Chairman Prauner opened a hearing at 3:34 P.M. Terry Westbrook appeared at the hearing and thanked the Board for the opportunity to present his case. He presented a map showing the area that he owns. He explained that he heard about this property from his wife's uncle, Bill Blank, from Madison. He stated that they have been looking for a little acreage because their daughter has MS and she loves it the outdoors. He said that there are three small parcels and they went to the auction and some people were talking about removing the trees, shelterbelt, and putting the land into farm ground. He said they looked at the property prior to the auction and they saw deer, turkey, and they fell in love with the land. He presented some pictures showing what the land looks like and explained that there are power lines going over the top of the trees and a lot of people don't want to build a house close to power lines. He explained that they wanted to put the land back to its original native state. He testified that they wanted to put the land in CRP, but they were told that they had to put it in crop one year to qualify for the CRP program. He said that they did put the land in crop and their goal now is to put everything back to the way it was. He stated that there are so many shelterbelts being torn down and they love wildlife and fishing and they are close to the river. He explained that they have three grandchildren and one grandson wants to get into forestry and he loves being on this property. He stated that anything that he can do to put the land back into its original state, that is what he plans to do. He explained that when they first took possession of the land it was like a dumping area with trash all around. He reported that there are mulberry and chokecherry trees on the property and this is a new experience for him. Chairman Prauner asked what the purchase price was for the parcel and Mr. Westbrook responded that they paid \$4,700 per acre, even though their limit was \$4,000. He said that this land is their dream and that they cleaned off tires and trash from the property after they purchased it. County Assessor Jeff Hackerott reported that the property is planted to beans this year, with 11.01 acres of crop ground and the remainder in trees. He reported that the property was purchased December 23, 2014 and the deed was dated January 6, 2015. Chairman Prauner closed the hearing at 3:43 P.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2015 property valuation with consideration given to the recent purchase price of the property. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-87 Van A. Hall, 110 South 12th Street, Norfolk
Haases Suburban Lots N 60 Ft S 128 Ft Lot 1, Blk 7

Chairman Prauner opened a hearing at 4:12 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 inspected the property with Van Hall on July 9, 2015. He reported that the house is a big 2½ story Victorian style home and that the top story has been sealed off from the rest of the house. He explained that the original construction date was 1876 and that through the years the house has been owned by some prominent individuals who took very good care of the house. He reported that a newer kitchen was put into the house in the 1980s, so the oak cabinets are approximately 30 years old. He stated that the staircases are steep and narrow and it would be difficult to get furniture to the second floor because of the turn in the staircase. He reported that the outside of the house has a lot of gingerbread and is all painted wood, but is starting to peel. He explained that the owner stated that when he needs to start painting all the gingerbread, it will all be painted white which will really hurt the street appeal of the house. He explained that the main floor is divided into many small rooms and the owner is using the house as a photography studio. He stated that the house was purchased on October 29, 2014 for \$149,950. Chairman Prauner closed the hearing at 4:21 P.M. Motion was made by Ohl and seconded by Schmidt to set the 2015 property valuation at \$149,950 with consideration given to the recent purchase price. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-88 Eunice A. Galyen, 83941 539th Avenue, Meadow Grove
SW1/4 1-23-4 160 AC

Chairman Prauner opened a hearing at 3:13 P.M. Eunice Galyen appeared at the hearing and testified that this land joins a quarter of land that is valued much lower than her land. She reported that the value of land has dropped 12%, but her land was raised .1115%. Chairman Prauner explained that the valuations are about one year behind of the actual sales, so recent sale prices are not included in the statistics. Mrs. Galyen responded that she understands and that her numbers are not exact. She reported that the value of the 160 acre parcel next to her property is \$2,786 per acre, it only has a tree row on it, is square, and

could be irrigated. She reported that her property has 3.88 acres of trees, 22.63 acres of pasture, a cow yard, and another pen. She explained that her land is valued at \$4,638.38 per acre. Mrs. Galyen reported that there are light poles going through the East part of this property and this reduces the value of land. She explained that when they bought this property they did not think about possible irrigation. She stated that there are 74 acres where the light poles going through making it impossible to irrigate. She stated that she would like to see this property valued in comparison to her neighbors. She reported that the valuation of her land is \$4,638 per acre and the other comparable property is valued at \$2,786 per acre. In addition, she reported that another quarter of land is valued at \$4,453.99 per acre. She explained that the valuation on her property has increased so much in the last years and she can't even irrigate the land. Chairman Prauner closed the hearing at 3:20 P.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2015 property valuation since the land is classified correctly and the valuation appears to be equitable with similar properties. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-89 Eunice A. Galyen, 83941 539th Avenue, Meadow Grove
 N1/2 SE1/4 2-23-4 80 AC

Chairman Prauner opened a hearing at 3:20 P.M. Eunice Galyen appeared at the hearing and testified that this property is valued at \$4,741.90 per acre. She said that no land has sold around her property for a long time. She said that this land is very comparable to other properties that are valued at \$2,786 per acre and \$4,453 per acre. She stated that her property cannot be irrigated, is cut up, and the value is too high compared to her neighbors' property valuations. County Assessor Jeff Hackerott reported that this property is planted to beans this year and there is a farm site on the property. He stated that there is a small area of trees that is listed on the assessment record as heavy tree canopy. Chairman Prauner closed the hearing at 3:26 P.M. Motion was made by Schmidt and seconded by Ohl to make no change to the 2015 property valuation since the land is classified correctly and the valuation appears to be equitable with similar properties. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

Protest #2015-90 Eunice A. Galyen, 83941 539th Avenue, Meadow Grove
 PT E1/2 NE1/4 & PT E1/2 SE1/4 35-24-4 152.27 AC

Chairman Prauner opened a hearing at 3:26 P.M. Eunice Galyen appeared at the hearing and testified that this property is valued at \$5,032.13 per acre. She reported that there is a quarter of land located across the road that is irrigated and is valued at \$5,269.43 per acre. She explained that the subject property is a mile long and one quarter mile wide. She reported that there are two building sites on the property, 24 acres of pasture, and another 21 acre small field by the pasture. She stated that light poles go right down the center of this property reducing the value. She said that there is also a small cemetery out of this parcel which makes it difficult to spray. County Assessor Jeff Hackerott confirmed that the property is a mile long parcel of ground. He stated that Mrs. Galyen's son lives on an acreage that is cut off the farm. In addition, he stated that the parcel is primarily crop ground and there is a strip through the North portion that is in pasture. Chairman Prauner closed the hearing at 3:30 P.M. Motion was made by Schmidt to adjust the 2015 property valuation to \$750,000. The motion died for a lack of a second. Motion was made by Prauner and seconded by Ohl to make no change to the property valuation since the land is classified correctly, the valuation is already adjusted for the light poles, and the valuation appears to be equitable with similar properties. Roll call vote: Ayes, Ohl, Prauner, and Schmidt. Nays, none. Motion carried.

The Board of Equalization recessed at 5:24 P.M. to Thursday, July 16, 2015.

County Clerk Nancy Scheer

Jim Prauner, Chairman
County Board of Equalization