

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

July 15, 2014

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 10, 2014 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. Vice-Chairman Jerry McCallum called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Jerry McCallum and Christian Ohl, County Clerk Nancy Scheer, County Highway Superintendent Richard Johnson, Norfolk Daily News reporter Jerry Guenther, US92 reporter Eric McKay, and WJAG reporter Susan Risinger. Absent, Commissioner Lee Klein. Planning and Zoning Administrator John Johnson was present until 9:39 A.M.

Vice-Chairman McCallum read the following consent agenda items into the record:

- 1) Approval of minutes of the July 1, 2014 meeting
- 2) Acknowledge receipt of the continuation certificate of the Official Bond of Timothy Means as Secretary/Treasurer of Meadow Grove Rural Fire District
- 3) Acknowledge receipt of the Official Bond of Brian Hinze as Treasurer/Secretary of Battle Creek Rural Fire District
- 4) Authorization for County Board Chairman to execute the program income report for CDBG Grant #09-ED-008 for the period ending June 30, 2014
- 5) Approval of Change Order No. 3 in the amount of \$24,540.80 on Northeast. Industrial Highway Phase 3 to provide for a paved shoulder in the area of Spring Branch Retaining Wall and to increase the turning area at the intersection of Victory Road and Ethanol Road

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

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

Vice-Chairman McCallum opened a public hearing at 9:32 A.M. to receive comments regarding the conditional use permit application of Warner Construction, Inc. to operate a temporary asphalt plant on property located in section 18–24–4, which is located approximately 11 miles south of Tilden on Highway 45.

Planning and Zoning Administrator John Johnson read the facts pertaining to the application and the proposed conditions of the permit. He reported that the Planning Commission unanimously approved the conditional use permit application. He stated that Warner Construction had a batch plant when Highway 275 was being built between Battle Creek and Norfolk and the company cleaned it up satisfactorily and currently has corn growing on it, so you wouldn't know that a batch plant was previously located there.

Terry Wilhelms, Safety Director for Werner Construction, was in attendance to answer any questions regarding the application. He explained that they are the contractor who was awarded the contract by the State of Nebraska for the Highway 45 project going south of Tilden. He stated that the location provides the company with an ideal spot to be close to the project.

No public comments were received during the hearing in opposition of the application. Vice-Chairman McCallum closed the hearing at 9:35 A.M.

After discussion, the following resolution was introduced:

RESOLUTION #2014-39

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

WHEREAS, having given proper notice and holding a public hearing as provided by law and under the authority of and subject to the provision the 2003 Madison County Zoning and Subdivision Resolution and Legislative Bill 186 (1978).

Finding of Facts

1. Werner Construction is acting as an agent for David and Cynthia Pieke.
2. The site is a pivot corner.
3. The application is consistent with the County's Comprehensive Plan and Zoning and Subdivision Regulations.
4. Werner Construction has previously had a batch plant in the past seven years in Madison County and followed the conditions exactly and did no damage to the site.
5. This site will provide asphalt to state highways 45 and 32, mostly located in Madison County.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Madison County, Nebraska, hereby grants a permanent Conditional Use Permit to Werner Construction, Inc. for the operation of a temporary portable asphalt plant as per Section 402: AG1 Primary Agricultural District, 2003 Madison County Zoning and Subdivision Resolution, on the following described land:

The Northwest ¼ of the Southwest ¼ of Section 18, Township 22 North, Range 4 West of the 6th P.M., Madison County, Nebraska

NOW, THEREFORE, BE IT ALSO RESOLVED, the below listed conditions must be complied with by all current and future owners of the property described above and failure to comply with said conditions may result in forfeiture of this Conditional Use Permit.

1. This is a Conditional Use Permit for a temporary Asphalt Plant and Road Maintenance Yard valid for two (2) years or until six (6) months after construction is declared completed by the Nebraska Department of Roads or its successor on Highways 32 and 45.
2. No excavation of raw materials is to be done on site, except for the stripping of the top soil
3. The top soil must be replaced and the site must be returned to the original condition when the plant is removed.
4. If the Zoning Administrator receives a complaint regarding noise by any residential neighbors close to the plant, the Zoning Administrator may declare such noise a nuisance and require operations not to be conducted after dark, on Sundays or Holidays..
5. The site will produce paving materials for local, state and federal road projects only and not for sale to the general public or paving contractors for private use.
6. Werner Construction must notify the property owner and the Zoning Administrator for a final inspection when the site has been vacated.

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

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

The Board considered an application for a Special Designated License for Sportman's Family Grill, L.L.C. for an event scheduled on August 29-30, 2014 at Poppy's Pumpkin Patch located at 55275 837th Road, Norfolk.

County Clerk Nancy Scheer read a summary report signed by Sheriff's Investigator Michael Bowersox which reflected that a check of the service calls by the Sheriff's Office to Sportman's Family Grill revealed no significant call history and that there appears to be nothing found in the examination that would suggest a reason for denying the application.

Brent Rystrom, owner of Sportsman's Family Grill, was present at the meeting. Commissioner McCallum inquired if Mr. Rystrom was familiar with the rules and regulations and he responded affirmative.

After discussion, a motion was made by Ohl and seconded by McCallum to approve the Special Designated License application for Sportman's Family Grill, L.L.C. for an event scheduled on August 29-30, 2014 at Poppy's Pumpkin Patch. Roll call vote: Ayes, McCallum and Ohl. Absent, Klein. Nays, none. Motion carried.

Members of the Madison County Library Association were in attendance to present an annual report and funding request for the 2014-2015 fiscal year. The following librarians were present: Battle Creek Public Library Director Kathy Bretschneider, Madison Public Library Director Nichole Lawless, Tilden Public Library Director Cindy Simeon, and Newman Grove Public Library Director Kathy Strong. Kathy Bretschneider submitted written reports prepared by each library that included a synopsis of the items purchased with the County funding and future goals.

Kathy Bretschneider stated that she is currently the President of the Madison County Library Association. She reported that everything has increased in price, so the library directors are hoping to get \$500 in additional funds for each library for the upcoming fiscal year. She stated that some of the libraries have been using online programs that are promoted by the Library Commission and some of the libraries are just getting started. She explained that the extra \$500 will assist the libraries that are just getting started with online programs, including a subscription to Overdrive, which is a program to download electronic and audio books. She reported that the libraries that are already using the Overdrive subscription have other projects that they are working on. Mrs. Bretschneider reported that currently the Battle Creek Public Library has the Overdrive program and they also use a database entitled Learning Express Library, which is a database that helps people practice for tests for their careers, college, or to practice different types of skills for high school. She stated that it is all on one site, free to the public, and can be accessed on the Battle Creek library website. She explained that it is one of the least expensive databases that she has found, costing only \$112 annually. She stated that they have EMTs using it constantly, and some of the nursing candidates also practice for their tests. In addition, she reported that they have Ancestry.com which was very motivating for them to digitize their newspaper records, so now the newspapers are very easy to research, which has also increased the usage of Ancestry.com because now people can locate ancestors back to the mid-1800s.

Nichole Lawless, director of the Madison library, reported that the libraries are becoming more electronic and less rooms full of books, but more rooms full of computers and online access to programs. She stated that the Madison library offers Ancestry.com which was paid with County funds. She explained that she looked at purchasing the subscription independently and the price was very prohibitive; however, the County was able to solicit a program at a reduced cost. She reported that three of the five libraries use the Overdrive program, but the other two smaller libraries are not using it. She explained that Overdrive is hosted by the Library Commission, but the minimum for a smaller library is hard to fund. Ms. Lawless stated that the cost of Overdrive is \$500 to enroll and a \$500 annual minimum fee. She reported that she is the largest user, excluding Norfolk, and she still pays the minimum fee which is based on population served. She explained that the first year would cost \$1,000 and that is a large portion of the budget for the smaller communities; so, that is why they are asking if the Commissioners would be willing to provide additional funds so that all the libraries would be able to offer electronic and audio books to the area. She stated that the electronic and audio books can be accessed from home; however, patrons wanting to use Ancestry.com must come into the library to use this program. She reported that she used Learning Express Library database when she was studying for her master's degree. She stated that the online assets are huge for libraries and they need many more of them; but, the small towns have a difficult time funding the programs when the cost is based upon the population served.

Cindy Simeon, director of the Tilden Public library, reported that they have been using Overdrive for three years, and that 104 patrons are currently using the program and check outs average about 100 per month. She stated that they have 1,300 library patrons and she doesn't see Overdrive as being a threat; however, it is another avenue for people to check out books. She stated that they worked with the Tilden Public School in May and the students did a two day genealogy project using the Ancestry.com program. She reported that she is currently in the process of digitizing the newspaper on microfilm which allows a search to be completed quickly. She stated that digitizing the newspaper will be beneficial to use with Ancestry.com for genealogy purposes. Ms. Simeon said that she is very grateful for the funding received from the County. She stated that they try to look for ways to bring people into the library. She reported that they just received a permanent collection of memorabilia for Richie Ashburn who played for the Phillies and was inducted into the Baseball Hall of Fame. She stated that they contacted the Philadelphia Phillies and received a sizable donation towards the purchase of a display cabinet to house the collection. She explained that the collection is listed with the state historical society for fans who are searching for it. Ms. Simeon reported that she is trying to bring in other cultural items and that she currently has a niece in Indonesia who is sending artifacts that can be displayed in the library so that they can make the library not just a place for books, but a place that people can come and enjoy other aspects of the library. She thanked the County Board for the funding and support.

Kathy Strong, director of the Newman Grove library, thanked the Board for continued support. She reported that they just finished the summer reading program and had almost 50 preschool children attend. She stated that she is encouraged to see the children excited about reading and she appreciated the parents bringing the children. She stated that at this age they try not to push the computers because the children will get that he once they are in school. She reported that they are currently not using the Overdrive program, but about 12 people asked about it. She explained that when patrons ask about the Overdrive program she encourages them to contact the Battle Creek or Tilden libraries for a patron card so that they can use the program. She stated that it is hard to know how the Overdrive program would be used in their small town. She reported that she had a lot of children between the third and sixth grades who were really excited about reading and she is extremely encouraged by this. She reported that they used the County funding to pay for guest speakers for the summer reading program and to make improvements to the children's computers. She stated that she noticed that the use of Ancestry.com was down this year, but they had an increased usage in the microfilm area, so she used some of the County funds to bring the microfilm up to date. She reiterated that she appreciated receiving the County funds.

Kathy Bretschneider reported that Mardell Kohl, Director of Meadow Grove Public Library, was unable to attend the meeting. She stated that Mardell Kohl has done wonders with the library and even though she doesn't have a huge City budget, she makes the most of every opportunity. She explained that Mardell Kohl did a quilting project during the winter months and it was unbelievable to see the quilts that came out of that project. She reported that the Meadow Grove Library does not use Overdrive, but the library's catalog is set up on computer; however, the circulation is not set up on the computer, which would make it smoother to check items in and out. Mrs. Bretschneider stated that another winter project was a puzzle project where patrons would come in and put them together. She reported that Mrs. Kohl was involved in organizing the Meadow Grove Corn Daze and her enthusiasm is wonderful. She stated that Mrs. Kohl is also grateful for the County funding and is looking forward to getting Overdrive.

Vice-Chairman McCallum commended the library directors for the work they do for their communities through their libraries. He stated that it is fun to allocate money and see how it is being used. In addition, he stated that it has been fun working with the librarians. He stated that the funding request would be considered during the budget process. No further action was taken.

Larry Fehrenbruch, associate with LegalShield, gave a presentation regarding an identity theft protection plan. He explained that LegalShield has been in business for over 40 years and they have independent associates sell the product in Nebraska. He stated that LegalShield offers identity theft and legal service plan and they have been talking with counties in Nebraska about the plan. He explained that they offer the plan as a voluntary benefit, so he asked for permission to present the plan to the County employees.

Mr. Fehrenbruch explained that LegalShield offers unlimited legal advice for the member, member's spouse, unmarried children or full-time college students under 26 living at home, dependent children under age 18 for whom the member is a guardian, or a physically or mentally challenged child living at home. He stated that a law firm in Lincoln provides legal advice on unlimited issues including letters/calls made on the employee's behalf, contracts and documents review up to 15 pages, mortgage document preparation uncontested separation, divorce, adoption, and name change, wills, living wills, healthcare power-of-attorney documents, traffic-related issues including speeding tickets/accidents, trial defense, IRS audit assistance, 25% preferred member discount, and 24/7 emergency contact with an attorney for covered situations.

Mr. Fehrenbruch reported that the Identity Theft Shield is managed by 2,900 staff in Nashville, Tennessee. He explained that this plan watches all five forms of identity theft including driver's license, social security number, medical card number, character and criminal record, and financial records. He stated that the Identify Theft Shield covers the member, member's spouse, and dependents under age 18 and a full report is received on every member of the family. He stated that Identify Theft Shield has full restoration services at no extra charge and this service is currently not offered by any other company. He explained that Identity Theft Shield provides continuous monitoring with activity alerts.

Mr. Fehrenbruch presented the group rates and stated that the premiums can be paid through payroll deductions. He asked permission to present the LegalShield services to County employees and give employees an opportunity to sign up for the plan. He stated that they need five employees to offer the group rate and once a group is established, they come back annually to visit with employees.

Commissioner Ohl asked which Nebraska counties offer the plan and Mr. Fehrenbruch responded that he met with employees in Polk, Howard, Antelope, Cherry, KeyaPaha, and a number of counties in western Nebraska. He stated that he has meetings set up in Wayne, Cedar, and Nuckolls Counties with the County Boards.

Commissioner McCallum stated that the County has a policy that companies don't meet with the employees during working hours. He stated that the County Board also needs additional time to make a decision.

No action was taken.

Commissioner Ohl reported that bids were opened on Monday, July 14, 2014 for armor coat surfacing county roads. He stated that Sta-Bilt Construction Company submitted the low bid and will use a 24 foot distributor. County Highway Superintendent Richard Johnson recommended that a contract be awarded to Sta-Bilt Construction Company.

Motion was made by Ohl and seconded by McCallum to award a contract to Sta-Bilt Construction Company, in the amount of \$133,380.00 for armor coat surfacing county roads. Roll call vote: Ayes, McCallum and Ohl. Absent, Klein. Nays, none. Motion carried.

Vice-Chairman McCallum reported that bids were opened on Monday, July 14, 2014 for centerline and edge line striping of county roads and Pogue Construction Company was the only bid submitted.

Motion was made by Ohl and seconded by McCallum to award a contract to Pogue Construction Company, in the amount of \$22,052.50 for centerline and edge line striping of county roads. Roll call vote: Ayes, McCallum and Ohl. Absent, Klein. Nays, none. Motion carried

The following written reports were reviewed:

- 1) County Clerk June fee report
- 2) Fund balance report
- 3) Register of Deeds June fee report
- 4) Clerk of the District Court June fee report
- 5) County Sheriff June fee report
- 6) Sale of surplus property report

The following claims were audited:

GENERAL FUND		
Total Net Payroll		125,954.03
R. Paul Abler	Mileage, Planning and Zoning	14.52
American Family Life Assurance Co.	Insurance Premiums	719.62
Ameritas Life Insurance Corporation	Insurance Premiums	391.52
Kim Anderson	Repairs, Noxious Weed	1.38

Appeara	Mat Service, Courthouse	303.82
Lisa Arlt	Jury Fees, District Court	36.12
AS Central Services	Interpreting Services, Law Enforcement	23.00
Auto Zone	Repairs, County Sheriff	18.88
Balsiger Law Office	Legal Services, County Court	1,251.70
Lucinda Bauer	Legal Services, County Court	1,644.80
Troy Beam	Jury Fees, District Court	52.92
Black Hills Energy	Gas Service, Courthouse	101.34
Black Hills Energy	Gas Service, County Jail	188.18
Blue Cross Blue Shield of Nebraska	Insurance Premiums	1,082.32
Douglas Bolling	Jury Fees, District Court	36.12
Brady & Amy's	Fuel, Courthouse	115.04
Brady & Amy's	Fuel, County Sheriff	1,393.73
Brady & Amy's	Fuel, Noxious Weed	138.48
Robert Brockhaus	Jury Fees, District Court	39.48
Brogan & Stafford, P.C.	Legal Services, County Court	882.29
Butler County Court	Copies, Law Enforcement	4.50
Cableone	Internet Services, County Sheriff	229.47
Cableone	Internet Services, Probation	218.50
Cableone	Internet Services, Courthouse	116.50
CBM Managed Service	Meals, County Jail	7,096.55
Century Link	Telephone Service, Probation	457.71
Charm-Tex	Supplies, County Jail	116.60
City of Madison	Utilities, Public Defender	170.35
City of Madison	Utilities, Courthouse	3,635.39
City of Madison	Utilities, County Jail	4,519.63
David Clements	Jury Fees, District Court	52.92
Coast to Coast Solutions	Supplies, County Sheriff	787.61
Colonial Life and Accident Insurance	Insurance Premiums	306.36
Complete Floor Maintenance Company	Services, Probation	231.00
Complete Pest Elimination, Inc.	Services, County Jail	125.00
Connecting Point	Equipment, Register of Deeds	49.99
Connecting Point	Equipment, County Sheriff	299.00
Connecting Point	Equipment, Juvenile Diversion	1,873.99
Connecting Point	Internet Services, Veterans' Service Office	38.95
Connecting Point	Internet Service, Planning and Zoning	15.00
Connecting Point	Storage, Service Contract, Courthouse	2,119.95

Consolidated Management Company	Meals, County Jail	410.25
Deborah Cooley	Transcript, County Court	90.61
Copple, Rockey, McKeever & Schlecht, P.C., L.L.O.	Legal Services, County Court	1,789.74
Copple, Rockey, McKeever & Schlecht, P.C., L.L.O.	Legal Services, District Court	4,817.07
Cummins Central Power, L.L.C.	Maintenance, County Jail	2,313.54
Mark Deuel	Jury Fees, District Court	52.92
Thomas Dittrich	Jury Fees, District Court	79.24
Margo Doescher	Witness Fees, County Court	37.92
Darla Durgen	Jury Fees, District Court	52.92
Eakes Office Plus	Supplies, Election Commissioner	102.40
Eakes Office Plus	Supplies, District Judge	35.98
Eakes Office Plus	Supplies, Courthouse	6.49
Eakes Office Plus	Supplies, County Attorney	66.82
Eakes Office Plus	Supplies, County Jail	187.52
Earl May Seed & Nursery	Supplies, Courthouse	102.92
Eastern Auto Service Inc.	Repairs, County Sheriff	150.47
Egley, Fullner, Montag and Hockabout	Legal Services, County Court	687.00
Electrical Engineering & Equipment Co.	Supplies, Courthouse	118.19
Entertainment Unlimited	Supplies, Services, Courthouse	1,012.33
Joann Ewald	Jury Fees, District Court	52.92
Field's Hardware	Supplies, Public Defender	9.18
Field's Hardware	Supplies, Courthouse	176.56
Field's Hardware	Supplies, County Jail	251.66
First Concord Benefits Group	Deductible Buy Down, Administrative Fees, Courthouse	6,990.70
Fitzgerald, Vetter & Temple	Legal Services, District Court	4,996.06
Floor Maintenance	Supplies, County Jail	519.20
Fort Western Outfitter	Uniforms, County Sheriff	194.00
Brenda Fuchs	Jury Fees, District Court	52.92
Gall's Quartermaster	Equipment, County Sheriff	1,057.25
Rut Gonzalez	Jury Fees, District Court	52.92
Gordy's Towing & Repair	Repairs, County Sheriff	102.03
Dale Graae	Jury Fees, District Court	36.12
Terri Graverholt	Jury Fees, District Court	52.92
Great America Financial Services	Copier Lease, Public Defender	145.26
Phyllis Haase	Jury Fees, District Court	61.88
Chelsey Hartner	Equipment, Public Defender	26.62
Jeffrey Hoferer	Jury Fees, District Court	52.92

Jack's Uniforms & Equipment	Uniforms, Supplies, County Sheriff	187.73
Jack's Uniforms & Equipment	Uniform, County Jail	233.79
Robert Jacobson	Jury Fees, District Court	64.12
Nancy Jochum-Schram	Transcripts, District Court	547.50
John's Disposal	Garbage Service, Probation	61.00
John's Disposal	Garbage Service, Veterans' Service Office	21.00
Jeffrey Jorgensen	Jury Fees, District Court	52.92
Sharon Joseph	Legal Services, District Court	682.50
Sharon Joseph	Legal Services, County Court	487.50
Keenan Law, P.C., L.L.O.	Legal Services, County Court	306.00
Keith County Court	Copies, Law Enforcement	4.38
Teddy King	Jury Fees, District Court	64.12
John Klein	Mileage, Planning and Zoning	78.72
Amy Koehler	Jury Fees, District Court	52.92
Lancaster County Sheriff	Service Fees, County Court	18.59
Kayleen Loveless	Jury Fees, District Court	52.92
Ray Lowry	Jury Fees, District Court	52.92
Madison County Clerk	Tax Deposit	48,086.28
Madison County Clerk of District Court	Fees, District Court	1,083.00
Madison County Court	Court Costs, County Court	1,540.00
Madison County Sheriff	Service Fees, County Court	2,180.29
Madison County Sheriff	Service Fees, District Court	1,121.19
Madison County Sheriff	Service Fees, Mental Health	220.87
Madison County Treasurer	Insurance Reimbursement, Title Fee	170.00
Madison National Life Insurance Company Inc.	Insurance Premiums	134.65
Manatron, Inc.	Annual Maintenance and Support, County Assessor	19,449.49
Audrey Marks	Mileage, Planning and Zoning	12.88
Lisa Mauk	Jury Fees, District Court	52.92
Mead Lumber	Supplies, Courthouse	12.99
Kyle Melia	Postage, Public Defender	49.00
Menards	Repairs, Supplies, Planning and Zoning	63.93
Menards	Repairs, Supplies, Noxious Weed	63.91
Menards	Supplies, Probation	9.97
Microfilm Imaging Systems, Inc.	Equipment Rental, Supplies, Register of Deeds	225.20
Microfilm Imaging Systems, Inc.	Equipment Rental, County Court	218.00
Microfilm Imaging Systems, Inc.	Equipment Rental, Law Enforcement	704.00
Midwest Plumbing & Heating Inc.	Repairs, Courthouse	278.98

Midwest Plumbing & Heating Inc.	Repairs, County Jail	2,078.15
Joseph Miller	Jury Fees, District Court	52.92
Kenneth Miller	Jury Fees, District Court	52.92
Mimick Motor Company	Repairs, County Sheriff	731.44
MIPS Inc.	Computer Support, County Clerk	592.07
MIPS Inc.	Equipment, Services, Register of Deeds	518.00
Morland, Easland & Lohrberg, P.C.	Legal Services, County Court	969.60
Moyer & Moyer	Legal Services, County Court	1,058.50
National Enterprise Systems	Garnish of Wages	175.67
Nationwide Retirement Solutions	Deferred Compensation	965.00
Nebraska Child Support Payment Center	Garnish of Wages	276.92
Nebraska Lab Linc	Services, County Jail	344.10
Nebraska Public Power District	Utilities, Probation	821.70
Nebraska UC Fund	Unemployment Insurance	2,736.00
Norfolk Daily News	Publication Costs, Courthouse	301.58
Northeast Nebraska Juvenile Services	Services, Juvenile Diversion	100.00
Northeast Nebraska Juvenile Services	Board of Juveniles, Juvenile Detention	1,703.75
Norm Nykodym	Lawn Service, Public Defender	199.00
Valorie Olson	Court Reporting, District Court	120.00
William Ouren	Autopsy Services, Law Enforcement	75.00
Johnana Peterson	Jury Fees, District Court	52.92
Monica Pickinpaugh	Jury Fees, District Court	52.92
Postmaster	Box Rent, District Judge	146.00
Power Computing	Equipment, Software, Juvenile Diversion	1,946.45
Puppy Love	Impound Fees, County Sheriff	50.00
Radio Shack Corporation	Equipment, County Sheriff	399.99
Beverly Rath	Jury Fees, District Court	61.88
Region IV, Inc.	Quarterly Services	9,147.75
Reigle Implement Co. Inc.	Repairs, Courthouse	163.53
Retirement Plans Division of Ameritas	Employee Share Retirement	8,413.39
Retirement Plans Division of Ameritas	Employer Share Retirement	12,327.61
Reynoldson's Inc.	Fuel, Noxious Weed	448.84
Jack Rother	Jury Fees, District Court	52.92
Karina Sanchez	Jury Fees, District Court	52.92
Christiane Schaecher	Jury Fees, District Court	52.92
Nancy Scheer	Postage, Election Commissioner	173.20
Scheer's Ace Hardware	Supplies, Courthouse	2.73

Schroeder Land Surveying	Services, County Surveyor	1,520.00
Luis Serrano	Jury Fees, District Court	52.92
Short Stop	Fuel, County Sheriff	165.75
Robert Sisson	Jury Fees, District Court	52.92
Kristopher Sparr	Jury Fees, District Court	79.24
Stanton County Court	Copies, Law Enforcement	2.00
Stanton County Sheriff	Service Fees, County Court	19.00
Angela Stevens	Jury Fees, District Court	52.92
Stratton, DeLay, Doele, Carlson & Buettner, P.C., L.L.O.	Legal Services, County Court	1,793.70
Dennis Swanson	Jury Fees, District Court	52.92
Stacy Test	Jury Fees, District Court	52.92
The Change Companies	Shipping, Juvenile Diversion	38.44
The Zone	Supplies, Juvenile Diversion	930.00
Transunion Risk & Alternative Data Solutions, Inc.	Services, County Sheriff	2.25
US Bank Corporate Payment System	Fuel, Supplies, Equipment, County Sheriff	592.17
US Bank Corporate Payment System	Supplies, Juvenile Diversion	347.68
Verizon Wireless	Telephone Services, Planning and Zoning	113.54
Verizon Wireless	Telephone Services, Noxious Weed	62.99
Verizon Wireless	Telephone Services, District Judge	15.01
Verizon Wireless	Telephone Services, Juvenile Diversion	578.85
Verizon Wireless	Services, Courthouse	83.12
Walmart Community	Supplies, Reappraisal	67.61
Walmart Community	Supplies, County Attorney	49.42
Crystal Weible	Jury Fees, District Court	52.92
Western Office Technologies	Copier Maintenance, Register of Deeds	245.00
Western Office Technologies	Copier Maintenance, County Assessor	59.43
Western Office Technologies	Copier Maintenance, Supplies, County Court	71.68
Western Office Technologies	Supplies, Public Defender	406.96
Western Office Technologies	Supplies, County Sheriff	323.07
Janie Witzel	Jury Fees, District Court	42.84
Zippy Lube	Repairs, County Sheriff	37.49
Zodiac Properties, L.L.C.	Rent, Probation	8,060.67

ROAD/BRIDGE FUND

Total Net Payroll		29,094.99
American Family Life Assurance Co.	Insurance Premiums	521.35
Ameritas Life Insurance Corporation	Insurance Premiums	118.48
Appera	Shop Supplies	359.67
Arnold Motor Supply	Parts	29.85
Asphalt & Concrete Materials	Asphaltic Materials	2,372.37
B's Enterprises	Signs, Culverts, Parts	21,793.80
Battle Creek Farmers Coop	Fuel, Parts, Shop Supplies	18,846.32
Bauer Built Tire	Repairs	219.89
Beck Tractor & Equipment	Parts	122.80
Black Hills Energy	Gas Service	46.18
Blue Cross Blue Shield of Nebraska	Insurance Premiums	92.65
Brady & Amy's Inc.	Fuel	777.94
Central Sand & Gravel	Gravel	199.28
City of Madison	Utilities	498.55
City of Newman Grove	Utilities	54.00
Colonial Life and Accident Insurance	Insurance Premiums	153.38
Connecting Point	Internet Service	15.00
Creston LP Gas Service	Shop Supplies	36.88
Cross Dillon Tire	Repairs	70.69
Dinkel Implement Co.	Parts	113.00
Field's Hardware	Shop Supplies	70.71
Filter Care of Nebraska LTD	Repairs	178.00
First Concord Benefits Group	Administrative Fees, Deductible Buy Down	1,461.17
Graham Tire	Repairs	233.73
Henkel Oil Co.	Shop Supplies	112.90
Hotsy Equipment Co.	Repairs	365.01
Jebro Inc.	Asphaltic Materials	7,407.17
M & M Farm Supply	Parts	9.65
Madison County Clerk	Tax Deposit	10,259.21
Madison County Register of Deeds	Filing Fees	64.00
Madison National Life Insurance Co. Inc.	Insurance Premiums	43.89
John Manning	Equipment	450.00
Matheson Tri-Gas Inc.	Shop Supplies	224.05
Matteo Sand & Gravel Co. Inc.	Gravel	621.90
Mead Lumber & Rental	Shop Supplies	224.97

Meisinger Oil Company	Fuel	7,648.55
Nebraska Child Support Payment Center	Garnish of Wages	93.24
Nebraska Harvestore Systems	Repairs	3,134.82
NMC Exchange, L.L.C.	Repairs	566.02
Pioneer Telephone	Telephone Services	32.22
Pit Stop	Fuel	1,285.79
Powerplan	Repairs	817.10
RF Machine Works	Repairs	125.00
Reigle Implement Co. Inc.	Parts	109.74
Retirement Plans Division of Ameritas	Employee Share Retirement	1,783.35
Retirement Plans Division of Ameritas	Employer Share Retirement	2,674.95
Reynoldson Inc.	Fuel	262.13
Telebeep Wireless	Internet Services	119.85
Tilly's	Fuel	23.95
Truck Center of Norfolk	Repairs	853.93
White Star Oil Company	Fuel	413.20
Willow Creek Sand & Gravel	Gravel	7,785.95
WJAG	Tower Usage	275.00
Zoubek Oil Company Inc.	Fuel	10,327.17

VISITORS PROMOTION FUND

Norfolk Area Visitors Bureau	Administrative Expense	16,137.75
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VISITORS IMPROVEMENT FUND

Norfolk Area Visitors Bureau	Administrative Expense	14,559.98
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MODERNIZATION & PRESERVATION FUND

MIPS Technology Services Division	Services	277.45
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911 EMERGENCY FUND

Eastern Nebraska Telephone

Telephone Service

127.86

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

The Board adjourned at 10:11 A.M. to Tuesday, July 29, 2014 at 9:30 A.M.

County Clerk Nancy Scheer

Board of Commissioners Chairman Lee Klein

BOARD OF EQUALIZATION

Madison, Nebraska

July 15, 2014

The Board of Equalization of Madison County, Nebraska met at 11:00 A.M., in continuation of the June 17, 2014 meeting, to conduct hearings on property valuation protests.

Advance notice of meeting was published in the Thursday, July 10, 2014 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Christian Ohl called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Jerry McCallum and Christian Ohl, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer. Absent: Commissioner Lee Klein.

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

Motion made by McCallum and seconded by Ohl to approve the minutes of the June 26, 2014 and July 1, 2014 meetings. Roll call vote: Ayes, McCallum, and Ohl. Nays, none. Absent, Klein. Motion carried.

Hearings were conducted on property valuation protests as follows:

Protest #2014-90: SYATT LLC, 107 East Pasewalk Avenue, Norfolk
Haase's Crown Point Subdivision Lot 1 1.556 AC (13-24-1)

Chairman Ohl opened a hearing at 11:00 A.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the protest is for the Crown Point Apartments located in one of the former State hospital buildings. He stated that the building was converted into dorm style apartments. He reported that he reviewed the property on July 11, 2014 and the building is locked up and vacant, with no trespassing signs posted. He reported that he called John Kouba with the City of Norfolk who confirmed that the sewer was capped by the State of Nebraska because the sewer for this building is connected with many other buildings used by the State on the grounds and they didn't want a privately owned building dumping into the State sanitary system.

He stated that the owner was given adequate time to make arrangements to connect directly to the Norfolk City sewer system, but since the cost was approximately \$100,000, the owner decided not to proceed. He explained that the City of Norfolk removed the occupancy permit and declared the building inhabitable because of the lack of the sanitary sewer system. Chairman Ohl closed the hearing at 11:02 A.M. Motion was made by McCallum and seconded by Ohl to accept the County Assessor's recommendation for revised valuation based upon a physical inspection of the property and to set the 2014 valuation at \$129,132. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-91: Donald Sock, 55476 836th Road, Norfolk
E1/2 W1/2 NE1/4 & NW1/4 SE1/4 28-23-1 80 AC

Chairman Ohl opened a hearing at 9:00 A.M. Donald Sock appeared at the hearing and testified that the valuation was increasing approximately \$1,000 per acre and he did not understand how the valuation could increase that quickly in one year. He reported that land close to his property sold approximately four years ago for \$2,700 per acre. He stated that he has been in business all his life and he doesn't understand how the County can increase the valuation so significantly. County Assessor Jeff Hackerott explained that the state law requires that three years of sales averaged together must be used to establish the property valuations. He stated that the last three years of agricultural sales have been the highest ever recorded in the County. He stated that if you own an 80 acre parcel of ground that increased less than \$100,000 in valuation, you would be in the minority. He reported that most quarter sections of ground had valuation increases of a minimum of \$200,000 and some values increased more than \$250,000. He explained that if the market sales start to decline, the valuations will also decline. Commissioner McCallum explained that property valuation is not based upon production, but is based on market sales and the soil types. County Assessor Jeff Hackerott reported that Mr. Sock's property is L shaped and is narrower on the front and wider in the back. He stated that there are grass, trees, and a pond on the South end and that the front part of the property, located along 836th Road, is shelterbelt and the home site. In addition, he stated that the valuation is \$3,310 per acre. Chairman Ohl closed the hearing at 11:17 A.M. Motion was made by McCallum and seconded by Ohl to make no change to the 2014 property valuation as the land is classified correctly and the valuation appears to be equitable with similar properties. Roll call vote: Ayes, McCallum and Ohl. Absent, Klein. Nays, none. Motion carried.

Protest #2014-92: McIntosh Family L.L.C., P.O. Box 1366, Norfolk
MEADOW RIDGE - PHASE 4 1ST ADDITION LOT 5, BLK 3

Chairman Ohl opened a hearing at 11:18 A.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 is a future lot for a home site. He explained that the property is a corner lot, so it is larger than other lots in the neighborhood. He reported that the foundation walls are currently poured for a house that is being built on the lot. He confirmed that the lot sold on June 11, 2014 for \$17,500. Chairman Ohl closed the hearing at 11:21 A.M. Motion was made by McCallum and seconded by Ohl to give consideration to the recent purchase price of the property and set the 2014 property valuation at \$17,500. Roll call vote: Ayes, McCallum and Ohl. Absent, Klein. Nays, none. Motion carried.

Protest #2014-93: Monica Dolezal-Bruning, 1707 Skyline Drive, Norfolk
NW1/4 NW1/4 10-23-3 40 AC

Chairman Ohl opened a hearing at 11:28 A.M. Kurt Bruning and Monica Dolezal-Bruning appeared at the hearing. Kurt Bruning testified that 3.5 acres in the northwest corner are not accessible to farm or to take hay off and it is too small to put cattle on it for pasture. He stated that there is a creek that runs across the corner and there is no access from the road to get into this piece and there are also tree stumps and big trees in this area. He stated that the website has this piece of property classified as grass, so it is probably assessed between \$1,700 and \$1,800 per acre. He stated that he can't afford to pay taxes on a piece of ground that he gets no return and only expense from cutting thistles. He asked that this 3.5 acres be reclassified as waste ground with a low or zero value. Mr. Bruning reported that there is also 1.5 acres in the northeast corner that is constantly flooded and he only got a crop off this ground one year in ten and this year it is flooded. He said that this piece is probably valued between \$5,000 and \$6,000 an acre and he requested that it be re-classified to something less. He explained that the taxes per acre are getting so high that he can't afford to spend several hundred dollars for property taxes for ground that is not paying him anything and the way to do this is to get these acres reclassified as waste ground. Commissioner McCallum stated that the County does not evaluate the land on production, but the valuation is calculated on the soil types and what that type of soil is selling for on the market. Kurt Bruning questioned if the land use has any effect on the value. He asked if the land would have a different value if it's classified as crop ground instead of grass, or if grass has a different valuation than trees or waste land, which are also types of classifications. County Assessor Jeff Hackerott responded that the assessment listing includes grass, trees, and drainage ditch classified as waste. Kurt Bruning asked what is not waste in these areas because, in his opinion, it is all a ditch and waste. Monica Dolezal-Bruning testified that they have no way to access the 3.5 acre piece because there is no culvert or drive. Commissioner McCallum stated that the owners can ask the County to give them access to this area. Kurt Bruning said that instead of reclassifying this areas and saving him some tax dollars, Commissioner McCallum is telling him to have the County spend some tax dollars for access. Commissioner McCallum stated that he doesn't know what the drainage is and he is not being critical, but if Mr. Bruning wants access, he should ask for it. Kurt Bruning reiterated that the County has some waste ground listed on the assessment record and he is asking that the entire 3.5 acres be classified as waste ground since he can't do anything with it.

County Assessor Jeff Hackerott reported that he inspected the property last week and he didn't see a drive coming from the north or west into the triangle shaped piece of ground. He verified that this area is just grass and is not being put up for hay or grazed by cattle. He reported that there is a ribbon of a creek and trees that are in the northwest corner of the property. Chairman Ohl closed the hearing at 11:33 A.M. Motion was made by McCallum and seconded by Ohl to make no change to the 2013 property valuation because the land is correctly classified and the valuation appears to be equitable with similar properties. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-94: Monica Dolezal-Bruning, 1707 Skyline Drive, Norfolk
 N1/2 NE1/4 9-23-3 80 AC and SE1/4 7-22-3 160 AC

Chairman Ohl opened a hearing at 11:33 A.M. Kurt Bruning and Monica Dolezal-Bruning appeared at the hearing. Kurt Bruning testified that there is a 60' by 40' machine shed that the Assessor has valued at approximately \$12,000 and a 30' x 40' cattle shed that is valued at about \$3,800. He reported that on April 14, 2012, these buildings were hit with bad hail. He stated that estimated repairs to the machine shed are \$14,900 and repairs to the cattle shed are slightly over \$6,000. He explained that both of these buildings are older and he is not going to spend \$20,000 into repairing them. He stated that repairs would include new sides and roofs on the buildings. He reported that the hail damaged that metal sheeting on the buildings in such a way that it broke the seam on the tin and now both buildings leak. He stated that since the buildings have hail damage and are not water tight, they have a lesser value than originally assessed, so he would like the value on the building reduced. Mr. Bruning explained that he asked his insurance agent what the buildings would not be worth and the agent said that the insurance company would take the assessed value and subtract what the insurance company paid him. He estimated that the value for the machine shed should be \$3,000 and about \$1,500 on the cattle shed. County Assessor Jeff Hackerott reported that he inspected the two buildings with Mr. Bruning and the hail damage can be seen on both of the structures. He explained that his biggest concern would be if the ridges are compromised and he could tell from both the inside and outside of the buildings that the hail pounded the ridges and this is where the infiltration of water is coming from. He stated that the buildings are much like the owner testified. Kurt Bruning reported that he also has an issue with the acres. He explained that there are lots of trees, shelterbelts, waterways, grass areas, and farmstead areas around the buildings. He stated that he measured the acres on an independent website and came up with 60.1 acres of actual crop ground, but the Assessor's record shows almost 62.79 acres, so there is almost 3 acres difference. He stated that this may not seem like a lot; however, the crop ground acres are valued at over \$5,000 per acre and the other areas of grass, waterways, and trees are valued substantially less, so in the end it makes quite a bit of difference. Commissioner McCallum inquired if the County uses the ASCS Office measured acres and County Assessor Jeff Hackerott reported that his office staff measures the acres. He explained that the assessment record lists 62.79 acres of dry crop, 9.5 acres of grass, .31 acres of tree canopy, 2.75 acres of shelterbelt, and the remainder is in site and county road. Chairman Ohl closed the hearing at 11:40 A.M. Motion was made by McCallum and seconded by Ohl to accept the County Assessor's recommendation for a revised value and to set the 2014 property valuation at \$378,005. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-95: Joseph and Patricia Klima, 127 Morningside Drive, Norfolk
Sunrise Subdivision Lot 33 (24-24-1)

Chairman Ohl opened a hearing at 11:46 A.M. Joseph Klima appeared at the hearing and submitted pictures showing the tilt of the floor in the garage, bricks on the front of the house that are pulling away, a hole in the ceiling and wall in a basement bathroom, and a large crack in the basement. He testified that the house is not in as good of condition as other houses. County Assessor Jeff Hackerott reported that he inspected the exterior and interior house with Joseph Klima on July 14, 2014. He stated that Mr. Klima showed him areas in the house that were a concern to him. He stated that the other thing that he noticed was that the drywall ceiling in the garage is coming down and has the paint flaking off. He said that he assumed that this was caused by water leak from above; however, Mr. Klima pointed out that the dryer exhaust is vented into the garage and the moisture is causing an issue with the ceiling. He reviewed the assessment listing and explained that the basement was once an apartment so it has a small kitchenette, bedroom, bathroom, and family room. Joseph Klima questioned the square footage of the lot and stated that the lot is about 16,000 square feet instead of 20,000 square feet as listed on the website. County Assessor Jeff Hackerot reported that Mr. Klima has a double sized lot which the County calculated as 42,688 square feet for assessment purposes. He explained that the lot is valued on a square footage basis. Chairman Ohl closed the hearing at 11:54 A.M. Motion was made by McCallum and seconded by Ohl to accept the County Assessor's recommendation for a revised valuation and set the 2014 property valuation at \$173,631. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-96: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641
Green Meadow Addition Lot 10, Blk 2

Protest #2014-97: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641
Green Meadow 2nd Addition Lot 2, Blk 1

Protest #2014-98: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641
Green Meadow 2nd Addition Lot 1, Blk 1

Protest #2014-99: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641
Green Meadow Addition Lot 5, Blk 3

Protest #2014-100: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641
Green Meadow Addition Lot 4, Blk 3

Protest #2014-101: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641
Green Meadow Addition Lot 2, Blk 3

Protest #2014-102: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641
Green Meadow Addition Lot 14, Blk 2

Protest #2014-103: Mejstrik Properties, L.L.C., P.O. Box 123, Howells, NE 68641
Green Meadow Addition Lot 11, Blk 2

Chairman Ohl opened a hearing at 11:56 Chris Mejstrik appeared at the hearing and testified that the last eight lots in the development sold between 75 cents and 76 cents per square foot. He explained that he was a minority shareholder of MBH, which owned the property, but now he is half owner of Mejstrik Properties. He stated that the other half owner of Mejstrik Properties is his brother, Ron, who lives in O'Neill. He explained that 76 cents per square foot was the only written offer that was received on this ground in eight years and it was the best offer, so that must be a correct valuation of the parcels. He reported that since the property has been owned by Mejstrik Properties there haven't been any written offers, so they tried to use the property in some aspect, including housing and storage units. He stated that if he can't sell the properties, he is trying to use it. Chris Mejstrik reported that he tried to build storage units and has been in front of the Planning Commission twice and got turned down. He explained that he tried to change the zoning to residential, which Norfolk says there is high need for, and they voted 0 to 8 to change the zoning and second time, the vote was 4 to 4 to not change the zoning. He said that at \$2.86 which the Assessor says it is valued at, that would be \$124,580 per acre. He explained that he gets zero income and nothing but expense from the properties. He stated that if farm ground was listed for half of what the assessed value would be, the phone would ring off the hook. He reported the he has received zero phone calls and zero written offers in ten years. Chris Mejstrik stated that he can't build on them, he can't rezone them, and he can't sell them. Commissioner McCallum questioned if there was a sale of a lot in the area and County Assessor Jeff Hackerott responded that the most recent lot sale was on the corner of 34th Street and Koenigstein Avenue which sold May 29, 2014 for \$160,000 or \$2.53 per square foot. Chris Mejstrik reported that he would sell for one-half or one-third of that. He stated that everyone has read his name in the newspaper and he is trying to help Norfolk and he is not getting anywhere. He explained that he is going to the City Council on July 21st and the word is that he will not get his request approved based on the neighboring commercial property owners objections. He stated that there are residential properties surrounding the lots. He reported that in 2006 and 2007, the zoning was changed from C-3 to R-3 so that housing could be built, and now it is a bad thing. Commissioner McCallum questioned what the County valuation was on the properties and County Assessor Jeff Hackerott responded that the lots are valued at \$2.50 per square foot. He stated that he spoke with John Kouba from the City of Norfolk who confirmed that all of the lots owned by Mejstrik Properties are zoned C-3, and that the lots located north across Koenigstein Street are zoned R-3. Chris Mejstrik stated that he doesn't mind holding the property, but as the assessed value is high, the value may be 5 cents per square foot higher next year and again the following year, and yet the value is actually going in reverse. He explained that he has the minutes of the Norfolk's Planning meetings where the zoning changes were denied. He reported that the lots are zoned C-3 and the Planning Commission thinks they need to stay C-3. He explained that he used to own an office building in this location, and if you put an office building up, you can't get it rented out in the City of Norfolk, so this is why he wanted to use this property and change the zoning to residential since there are housing needs. Commissioner McCallum stated that the commercial property owners must not want residential in this area. Chris Mejstrik responded that the commercial property owners think it will look bad, but he built other units and they look good and are well maintained. He stated that the County Board owes it to these properties and to the County to call Gerry Weiland, who is a real estate agent in Norfolk, since he is the one they have asked to try to sell these lots and he hasn't had any offers. He asked the Board members to talk to Norfolk City Administrator Shane Weidner who has worked hard with him to try to find a use for the lots. He also asked the Board members to call Courtney Klein at the Norfolk Economic Development Office who knows that he is not just sitting around and not actively trying to develop these lots. He reported that the lots are also on the Norfolk Area Economic Development Council's website.

Chris Mejstrik reported that he listed the lots for \$1.50 per square foot and he is not getting that price. He also encouraged the Board members to talk to Mayor Sue Fuchtman to confirm that he is actively trying to move this property. He stated that Walt Aschoff is building some housing in Norfolk right now and he tried to market the lots to Mr. Aschoff and his friends at \$1.50 per square foot. He also reported that Paul McIntosh told him that he wouldn't give him \$1.00 per square foot for the lots. He stated that if the lots could be valued between \$.76 and \$1.00, it doesn't kill him every year to hold the lots until someone comes along that is the right fit. He stated that he can't say that if another lot sold for a certain amount that his lots are also worth the same amount. Chris Mejstrik stated that he thinks the lots are in a perfect area being close to the hospital. He reiterated that he can't build on them, can't rezone them, and can't sell them. He asked that the Board members treat him correct so he can afford to hold the lots until something comes along. He inquired if his purchase from MBH was considered a sale because he was a minority share holder and he couldn't out vote his partners. He stated that the lots must not be worth \$1.00 per square foot because no one has even offered him \$1.00. Chairman Ohl closed the hearing at 12:09 P.M. Motion was made by McCallum and seconded by Ohl to table a decision on the property valuation protest. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-104: Timothy Clark Campbell, 1605 North 25th Street, P.O. Box 583, Norfolk
Campbell Skyview Addition Pt Lot 1 5.26 Ac (Error On Deed)

Chairman Ohl opened a hearing at 1:01 P.M. He read public record/testimony recorded at File No. 539 of the Miscellaneous records in the County Clerk's Office and this document was accepted as an exhibit to the protest. County Assessor Jeff Hackerott reported that he reviewed this parcel with Mr. Campbell on July 14, 2014. He showed a picture of the subject property and stated that the parcel is bare ground and the approach to the parcel that Mr. Campbell's house sits on and is used as a driveway to his house and hay ground. He explained that Mr. Campbell wants to split off a piece of the property, which would require him to re-route his driveway in order to continue to have access to his home from 25th Street. He stated that Mr. Campbell's main concern is that the County records reflect that the parcel is 1.34 acres as per the measurements listed on the deed and Mr. Campbell's contention is that the parcel is 1.45 acres.

Timothy Campbell explained that the width of the property north to south is approximately 125 feet and the width east to west is approximately 486 feet. He stated that a neighbor wants to buy approximately 100' x 125' portion so it can remain vacant because they don't want to see any building in that area. He also explained that a relative wants to buy another portion of the parcel measuring approximately 175' x 125', which would leave about 170 feet to the west boundary line. He showed the parcels that he wanted to sell on a map. Mr. Campbell reported that at the edge of his driveway is a surveyor's steel stake that has been there for 20 to 30 years. He explained that since he owns additional land in this area, he would probably move the lane over to another location. He stated that the land slopes to the South, so from years of grading experience, it would not be difficult to cut the ground and keep it at the same elevation so that instead of the ground sloping from South to the North, it would slope from North to South. Commissioner McCallum stated that the County cannot make any changes until the parcels are split off. County Assessor Jeff Hackerott reiterated that the County records reflect 1.34 acres and Mr. Campbell would need to have a survey completed to split the property into the 125' x 175' and the 125' x 100' parcels.

Commissioner McCallum stated that Mr. Campbell needs to go through the Norfolk City zoning to split the property. Timothy Campbell stated that the property is all valued on a separate basis and he wants permission granted to sell some or all of the 1.45 acres. Commissioner McCallum explained that Mr. Campbell was in the wrong place because he needs to meet with the Norfolk City zoning department. Timothy Campbell responded that he has discussed this matter with County Surveyor LaVern Schroeder who has researched it some and also with Trent Howard at the fire station with City codes and both gave him favorable comments. He explained that for the process to go to the next step, he needs the permission of the Mayor and City Council, but to get that permission he has learned that before he can get anything in front of the Mayor and Council, it first has to be approved by the City Administrator. He stated that the City Administrator solely makes the decisions on what goes on the open public meeting Council agendas of the Mayor and Council, so from past experience with the Administration as outlined in some of the records that he have given to the County, the City has by administrative negligence and legal negligence, failed to sit as a Board of Equalization. He stated that the next level up would be the County because the County regulates the City of Norfolk. Commissioner McCallum responded that the County does not regulate the City of Norfolk because they have their own ordinances and zoning. He explained that the County doesn't have anything to do with what Mr. Campbell wants to do. He stated that the County is interested in what Mr. Campbell thinks the valuation should be on the subject property as of January 1, 2014. He stated that until Mr. Campbell get the property split, surveyed, and okayed by the City of Norfolk, it will stay the same. Mr. Campbell responded that the property was surveyed and listed in the County records by Harvey Johnson, Dick Johnson, and LaVern Schroeder. He reported that in 1992 it was approved by the City of Norfolk as an approved lot and subdivision under City Resolution 92-19 filed in April, 1992 as recorded in the Register of Deeds record and then taxed accordingly thereafter. He explained that in 1993 until 2008 certain portions were in a 15 year mortgage recorded in the Register of Deeds office. Commissioner McCallum stated that the testimony has nothing to do with the valuation and that Mr. Campbell's job is to prove why he thinks the valuation is too high on this piece of property and if he can't, then the matter is done. Timothy Campbell stated that what he is trying to prove is that he is the owner of the property. Commissioner McCallum responded that the Board knows that he is the owner. Timothy Campbell stated that, if he is the owner, then he would not have any problem being able to sell the property, but the County records do not show him as the owner of the property because when the County mails him the County property tax statements, it is addressed to Timothy C. Campbell etal, but there is no etal. Commissioner McCallum reiterated that this has nothing to do with his valuation. Timothy Campbell stated that what he is trying to say is that the County wants him to pay property taxes, which he wants to pay to the County and the State, then he needs to be the only owner of the property and the County records at the Register of Deeds' Office do not have him listed as the entire owner. Commissioner McCallum stated that the Board of Equalization does not have any control over this matter. Chairman Ohl stated that all the information would be taken into consideration and a determination would be made on the valuation specific to the hearing. Timothy Campbell stated that he would appreciate a written comment that it is okay to sell the 1.45 acres subject to the approval of the City of Norfolk municipal corporation. Chairman Ohl closed the hearing at 1:19 P.M. Motion was made by McCallum and seconded by Ohl to make no change to the 2014 property valuation since no evidence was submitted by the protestor substantiating that the valuation is either arbitrary or capricious. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-105: Steven and Cindy Ganskow, 305 West Sherwood Road, Norfolk
PT SW1/4 SW1/4 10-23-1 14.85 AC (SURVEY - PT TRACT A)

Chairman Ohl opened a hearing at 1:23 P.M. Cindy Ganskow appeared at the hearing and testified that that the subject parcel is pasture ground and they rent the land to someone who has five or six cattle grazing on it. She explained that her husband has tractors and vehicles parked on the property along Highway 81. She stated that she didn't understand why the valuation increased so much since no improvements have been made and the ground is swampy. She reported that she didn't know if the property could be built on because it is very low due to the highway. County Assessor Jeff Hackerott reported that the property is valued at \$1,607 per acre and the assessment record lists the parcel as pasture grass. Chairman Ohl closed the hearing at 1:27 P.M. Motion was made by McCallum and seconded by Ohl to make no change to the 2014 property valuation since the land is classified correctly and the valuation appears equitable with similar properties. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-106: Steven and Cindy Ganskow, 305 West Sherwood Road, Norfolk
PT S1/2 S1/2 10-23-1 33 AC

Chairman Ohl opened a hearing at 1:27 P.M. Cindy Ganskow appeared at the hearing and testified that there is an old farm house located on this property and a barn that is about ready to fall down. She explained that they were planning to tear down the house; however, they had some friends who lost their home and they let them live in this house. He stated that the barn needs to be torn down and the house is livable, but has a bad roof. She reported that they only have liability insurance on the building because the tenant has so much junk located there. County Assessor Jeff Hackerott reported that he inspected the property on July 14, 2014, but no one was home. He explained that the house is in rough shape on the outside, but is occupied. He stated that the barn needs to be torn down because the roof is full of holes. He explained that there are several other miscellaneous buildings on the property and the tenants have goats, chickens, and geese running all over. He reviewed the number of acres of each soil classification and explained that the property is valued at \$1,784 per acre. Chairman Ohl closed the hearing at 1:30 P.M. Motion was made by McCallum and seconded by Ohl to make no change to the 2014 property valuation as the land is classified correctly and the value relation appears to be equitable with similar properties. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-107: Ruby Frost, 84176 549th Avenue, Norfolk
PT W1/2 NE1/4 & PT N1/2 NW1/4 & NW1/4 SE1/4 27-24-2 179.93 AC

Chairman Ohl opened a hearing at 1:32 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 drove by the property which is located along the Elkhorn River south of Highway 275. He stated that the farmable acres are planted to corn and the balance of the parcel is trees, river, and waste ground. He explained that the land use on the County assessment record appears to be correct. Chairman Ohl closed the hearing at 1:34 P.M. Motion was made by McCallum and seconded by Ohl to make no change to the 2014 property valuation since the land is classified correctly and the valuation appears to be equitable with similar parcels. Roll call vote Ayes: McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-108: Ruby Frost, 84176 549th Avenue, Norfolk
PT W1/2 NE1/4 & PT N1/2 NW1/4 & NW1/4 SE1/4 27-24-2 179.93 AC

Chairman Ohl opened a hearing at 1:34 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the subject property is L shaped and abutts the county road to the West and Highway 275 to the North. He stated that the farmable acres are listed on the assessment record as crop ground. He explained that a portion of this property is in the river, so there are river waste acres, trees, and slough. Chairman Ohl closed the hearing at 1:36 P.M. Motion was made by McCallum and seconded by Ohl to make no change to the 2014 property valuation since the land is classified correctly and the valuation appears to be equitable with similar parcels. Roll call vote Ayes: McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-109: Eugene and Ann Hazen, 1101 South Eastwood Street, Norfolk
Tax Lots SE1/4 NW1/4 22-24-1 Pt Tax Lots 3 & 9 (Tract Two - Hungry's Lot Boundary Change) .35 AC

Chairman Ohl opened a hearing at 1:39 P.M. No one appeared at the hearing to offer verbal testimony. The letter attached to the protest form was read. County Assessor Jeff Hackerott reported that he spoke to Mr. Hazen on the telephone prior to the hearing. He stated that the assessment record had the building listed as a storage warehouse and the owner confirmed that it is not a storage warehouse, but it is an automotive repair shop business. He explained that he changed the occupancy code on the County records so that the building could be valued like it is being used. He reported that Mr. Hazen would like the Board of Equalization to make the change in increments over several years; however, he doesn't have the authority to adjust the valuation in installments. Chairman Ohl closed the hearing at 1:42 P.M. Motion was made by McCallum and seconded by Ohl to accept the County Assessor's recommendation for no change to the property valuation based upon an inspection of the property. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-110: David Pedersen, 4203 Old Hadar Road, Norfolk
NW1/4 SW1/4 Less 33 Ft Sq in SE Corner & Pt NW1/4 NE1/4 SW1/4 West Of Hwy 4-24-1 47.74 Ac

Chairman Ohl opened a hearing at 1:43 P.M. David Pedersen appeared at the hearing and testified that his property has 42.1 acres in CRP and approximately 20 acres of pasture, shelterbelt, buildings, and approximately five acres of dryland in the front yard. He reported that the farm was already in the CRP program when he purchased it in October 1993. He stated that one of the reasons that he was able to purchase the land was because he was willing to sign an agreement to not take the ground out of the CRP program for the next four years, so that the USDA would not come back to the prior owner for reimbursement. He stated that when he first bought the farm he received approximately \$1,300 per year and the person who rented it prior to his purchase received approximately \$300 annually. He reported that he also received crop subsidy payment for the dry land in the front yard between \$50 and \$60 annually depending upon the crop prices each year. Mr. Pedersen reported that in 1998, he signed up for the CRP program for another 10 years and he received approximately \$1,600 annually.

He stated that in 2006, the USDA offered an early sign up for individuals whose CRP was coming out of the program in the next few years because they didn't know what the farm program would be, and since the CRP acres were highly erodible and hard to farm and two shelterbelts needed to be removed, he signed up early for the CRP program for the years 2008 through 2018. He reported that he received \$75.55 per acre, or \$1,670 annually, for 22.1 acres of CRP. He explained that USDA no longer pays the crop subsidy for less than 10 acres of ground, so he doesn't receive any payment for the dry land in the front yard. Mr. Pedersen stated that when he first purchased the farm, his taxes were approximately \$600 a year, and his USDA payment was \$113; but, now the taxes are approximately \$1,300 and his USDA payment is \$1,670. He stated that if his calculations are correct, his taxes will be increasing about \$600 starting next year. He stated that he knows that CRP is considered like dryland when it comes to taxes; however, he can't increase his rent or get more per bushel and his contract with USDA goes until 2018. He reported that he gave County Assessor Jeff Hackerott a copy of the contract he signed for the CRP acres and a map showing the farm ground, set aside acres, and shelterbelt. He stated that the ground is very highly erodible and has a very steep hill. County Assessor Jeff Hackerott reported that he inspected the property on July 14, 2014 with Mr. Pedersen. He reported that the east portion of the parcel is in crop ground and the vast majority of the property is in grass, CRP, trees, and two mature shelterbelts towards the south portion of the property. He confirmed that there is a significant elevation change on the west and east sides. He stated that Mr. Pedersen have provided his FSA certification and the slope factors are included in both the FSA and County land descriptions. He explained that the County is using the same soil surveys that are used by the FSA office, so the slope factors will be the same. David Pedersen stated that he wants to make sure that the valuation is based on CRP acres versus calculating the valuation as dryland. Chairman Ohl closed the hearing at 1:52 P.M. Motion was made by McCallum and seconded by Ohl to accept the County Assessor's recommendation to correct the land use and revise the 2014 property valuation to \$225,389. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-111: Wilma Martin, 5115 Old Creek Road, Lincoln, NE 68516
NE1/4 11-21-3 160 AC

Chairman Ohl opened a hearing at 1:58 P.M. No one appeared at the hearing to offer verbal testimony. The letter attached to the protest form was reviewed. County Assessor Jeff Hackerott reported that he met with Wilma Martin in his office in June. He stated that the parcel has drainage running through the center and that the East half of the property is currently planted in beans and the West half is planted to corn. He stated that Wilma Martin's contention with the valuation is that the parcel is not irrigated and has drainage running through it. He read the soil classifications as listed on the County assessment record and stated that the assessed valuation is \$4,545 per acre. Chairman Ohl closed the hearing at 2:00 P.M. Motion was made by McCallum and seconded by Ohl to make no change to the 2014 property valuation since the land is classified correctly and the valuation appears to be equitable with similar properties. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-112: Gordon Eymann, P.O. Box 91, Tilden
SW1/4 4-23-4 160 AC

Chairman Ohl opened a hearing at 2:03 P.M. No one appeared at the hearing to offer verbal testimony. The letter attached to the protest form was read. County Assessor Jeff Hackerott reported that he reviewed the property Mr. Eymann on July 14, 2014. He explained that Mr. Eymann gave him pictures to submit to the Board of Equalization which showed water on the parcel. He reported that he also took pictures and the water problem is not as severe as shown in Mr. Eymann's pictures. He said that Mr. Eymann was not familiar with process of the land use being used to establish the valuation, so he explained the process to him. He reported that his dad was the previous owner of the property and that is why the sale price is much less than the assessed valuation. He stated that the land classifications appear correct based upon his inspection with the owner. Chairman closed the hearing at 2:08 P.M. Motion was made by McCallum and seconded by Ohl to make no change to the property valuation since the land is classified correctly and the valuation appears to be equitable with similar properties. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-113: Roger and Marilyn Kudera, 5404 West South Airport Road, Norfolk
Days Addition Block 1

Protest #2014-115: Roger and Marilyn Kudera, 5404 West South Airport Road, Norfolk
Preece & Brechler's Addition Lots 15 To 21 Inclusive

Chairman Ohl opened a hearing at 2:10 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 and presented a picture that he took onsite, which showed an advertisement listing the lots that have been sub-divided. He stated that it appears that three of the lots have been sold. He explained that the subdivision has not been recorded; therefore, the lot sales have not been recorded. He reported that the parcels are development property and are being sold in that manner, although the property is currently in alfalfa and brome. Chairman Ohl closed the hearing at 2:15 P.M. Motion was made by McCallum and seconded by Ohl to accept the County Assessor's recommendation for no change to the property valuation based upon a physical inspection. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-114: Roger and Marilyn Kudera, 5404 West South Airport Road, Norfolk
SE1/4 33-23-4 160 AC

Chairman Ohl opened a hearing at 2:15 P.M. No one appeared at the hearing to offer verbal testimony. The written protest and attached letter were reviewed. County Assessor Jeff Hackerott reported that the property has an abandoned house on the parcel that the County is not valuing. He stated that there is also an usable pole shed and shelterbelt that sits on the north and west side of the farmsite. He reported that the balance of the parcel is in crop and CRP ground. Chairman Ohl closed the hearing at 2:16 P.M. Motion was made by McCallum and seconded by Ohl to make no change to the property valuation since the land is classified correctly and the valuation appears to be equitable with similar properties. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-116: TTK Investments Inc., P.O. Box 542016, Omaha, NE 68154-4427
NE1/4 LESS RR 32-24-3 153.8 AC

Chairman Ohl opened a hearing at 2:22 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 parcels are in grass and portions are in the CRP program; however, he does not have any information on the number of acres in the CRP program. He stated that Jerome Settles, who manages the property, obtained information from the FSA office regarding the number of CRP acres and stand alone grass. He reported that he spoke on the telephone with Mr. Settles, who advised that he would not attend the hearing because he was aware that the County will establish a valuation based upon the current land use. Chairman Ohl closed the hearing at 2:26 P.M. Motion was made by McCallum and seconded by Ohl to accept the County Assessor's recommendation to adjust the land use for the CRP acres and set the property valuation at \$309,661. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-117: TTK Investments Inc., P.O. Box 542016, Omaha, NE 68154-4427
N1/2 NE1/4 33-24-3 80 AC

Chairman Ohl opened a hearing at 2:22 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 parcels are in grass and portions are in the CRP program; however, he does not have any information on the number of acres in the CRP program. He stated that Jerome Settles, who manages the property, obtained information from the FSA office regarding the number of CRP acres and stand alone grass. He reported that he spoke on the telephone with Mr. Settles, who advised that he would not attend the hearing because he was aware that the County will establish a valuation based upon the current land use. Chairman Ohl closed the hearing at 2:26 P.M. Motion was made by McCallum and seconded by Ohl to accept the County Assessor's recommendation to adjust the land use for the CRP acres and set the property valuation at \$229,228. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-118: TTK Investments Inc., P.O. Box 542016, Omaha, NE 68154-4427
S1/2 SE1/4 28-24-3 80 AC

Chairman Ohl opened a hearing at 2:22 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 parcels are in grass and portions are in the CRP program; however, he does not have any information on the number of acres in the CRP program. He stated that Jerome Settles, who manages the property, obtained information from the FSA office regarding the number of CRP acres and stand alone grass. He reported that he spoke on the telephone with Mr. Settles, who advised that he would not attend the hearing because he was aware that the County will establish a valuation based upon the current land use. Chairman Ohl closed the hearing at 2:26 P.M. Motion was made by McCallum and seconded by Ohl to accept the County Assessor's recommendation to adjust the land use for the CRP acres and set the property valuation at \$281,340. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-119: LDI Holdings, L.L.C., P.O. Box 45209, Omaha, NE 68145
MEADOW RIDGE - PHASE 1 2ND ADDITION LOT 11B, BLK 1

Chairman Ohl opened a hearing at 2:31 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 completed an interior and exterior inspection of the property on July 14, 2014. He stated that the tenant is the owner's sister. He reviewed the assessment listing with the Board members and summarized that the house is typical for the neighborhood. Chairman Ohl closed the hearing at 2:33 P.M. Motion was made by McCallum and seconded by Ohl to accept the County Assessor's recommendation for no change to the 2014 property valuation. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-120: Beth Pullen, 900 Paseo Verde Rd NE, Albuquerque. NM 87113
N1/2 SW1/4 2-21-4 80 AC

Chairman Ohl opened a hearing at 2:34 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that Beth Pullen called on the telephone on June 13, 2013 to report that the corn crib blew down in a windstorm five years prior. He stated that he inspected the property on February 13, 2014 and took a picture to confirm that the corn crib was still on the parcel. He stated that he drove by the parcel several days prior to the meeting and he couldn't see the crib due to the tall corn on the property. He explained that he tried to call Beth Pullen and left a message; however, she did not respond. He reported that once the corn crib is removed, the valuation could be adjusted. Chairman Ohl closed the hearing at 2:36 P.M. Motion was made by McCallum and seconded by Ohl to accept the County Assessor's recommendation for no change to the 2014 property valuation based upon a physical inspection confirming that the corn crib is still on the parcel. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-66: Larry Hofmann, 3006 South 49th Street, Norfolk
W1/2 NE1/4 LESS 1 AC 24-23-2 79 AC

Chairman Ohl opened a hearing at 2:45 P.M. Larry Hofmann was present and testified that this parcel is valued at approximately \$1,462 per acre which is about the same as the parcel across the road. He reported that the parcel has a creek running through it and about 6 to 7 acres of trees. He stated that there aren't any CRP acres on this farm, but it is all pasture, trees, and creek. Larry Hofmann stated that the valuation should be lowered because he doesn't have the potential to irrigate anymore. He stated that when he protested his property valuation four or five years ago, the County Board members told him that the property was assessed high because he had the potential to irrigate and now he doesn't have irrigation potential now. Commissioner McCallum responded that several years ago the market may have reflected an increase due to irrigation potential. County Assessor Jeff Hackerott reported that the assessment listing shows about 10.85 acres of trees and shelterbelt. Chairman Ohl closed the hearing at 2:51 P.M. Motion was made by McCallum and seconded by Ohl to accept the County Assessor's recommendation for no change to the 2014 property valuation since the valuation appears equitable with similar properties. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

Protest #2014-67 Larry Hofmann, 3006 South 49th Street, Norfolk
 PT NW1/4 24-23-2 155 AC

Chairman Ohl opened at hearing at 2:41 P.M. Larry Hofmann was present and testified that there are 33 acres of trees, 105 acres of pasture, and 39.8 acres of CRP on this parcel and it is valued at \$2,213 per acre for the land. He stated that across the road, similar property is valued at \$1,424 per acre. County Assessor Jeff Hackerott stated that the County assessment listing does not reflect any CRP acres on this parcel. Larry Hofmann responded that he put this parcel in the CRP program approximately four years ago. County Assessor Jeff Hackerott stated that the FSA office will not share this information with the County and that it is the owner's responsibility to report land use changes to the County. Larry Hofmann stated that he didn't know that the CRP acres would make a difference on the valuation. He explained that there were 44.8 acres in CRP; but, he sold 5 acres to his daughter to build a house. He submitted copies of the FSA records and stated that he has about 18 cows on the pasture. He reported that a big barn and hog confinement building on this parcel are abandoned. Chairman Ohl closed the hearing at 2:45 P.M. Motion was made by McCallum and seconded by Ohl to accept the County Assessor's recommendation for no change to the 2014 property valuation since the valuation appears equitable with similar properties. Roll call vote: Ayes, McCallum and Ohl. Nays, none. Absent, Klein. Motion carried.

The Board of Equalization recessed at 2:58 P.M. to Tuesday, July 22, 2014.

County Clerk Nancy Scheer

Board of Equalization Chairman Christian Ohl