

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

July 17, 2012

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 12, 2012 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 Martin Griffith, County Highway Superintendent Richard Johnson, County Clerk Nancy Scheer, Norfolk Daily News reporter Jerry Guenther, and WJAG reporter Jim Curry. Absent, Commissioner Lee Klein.

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

- 1) Approval of minutes of the July 3, 2012 meeting
- 2) Authorization for County Board Chairman to execute the program income report for CDBG Grant #99-ED-008 for the period ending June 30, 2012
- 3) Authorization to install two reserved parking signs for combat wounded veterans at the County Courthouse
- 4) Approval of Alvin A. Spreeman's Lot Split in NW $\frac{1}{4}$ NW $\frac{1}{4}$ Section 17-23-1, located approximately 3 miles south and 2 miles west of the intersection of Hwy. 81 and Hwy. 275
- 5) Approval of Glen Thomas' Lot Split in SW $\frac{1}{4}$ SW $\frac{1}{4}$ Section 22-24-2, located approximately 1 mile north and 5 miles west of the intersection of Hwy. 81 and Hwy. 275
- 6) Approval of Ruth A. Uecker Revocable Trust's Lot Split in SE $\frac{1}{4}$ SE $\frac{1}{4}$ Section 27-23-1, located approximately 6 miles south and 1 miles east of the Intersection of Hwy. 81 and Hwy. 275

7) **RESOLUTION #2012-41**

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

FEDERAL HOME LOAN BANK	\$650,000.00	Union Bank & Trust Company
Rate 2.000%	Maturity 07/13/2012	Lincoln, Nebraska
Receipt Date: 12/16/2010	Cusip 3133XTHE9	Receipt No. 5774

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

FEDERAL HOME LOAN BANK	\$650,000.00	Union Bank & Trust Company
Rate 2.600%	Maturity 11/25/2014	Lincoln, Nebraska
Receipt Date: 06/11/2012	Cusip 3133XVWX5	Receipt No. 5910

8) **RESOLUTION #2012-42**

WHEREAS, Check No. 12070022, dated July 3, 2012, and drawn on the General Fund in the amount of two hundred thirty six dollars and twenty cents (\$236.20), was made payable to, Clerk of the Supreme Court, 2413 State Capital Building, Lincoln, Nebraska 68509, 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. 12070022, dated July 3, 2012, and drawn on the General Fund in the amount of two hundred thirty six dollars and twenty cents (\$236.20), is hereby cancelled.

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

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

Pursuant to published legal notice in the June 28, 2012, July 5, 2012, and July 12, 2012 editions of the Norfolk Daily News, Vice Chairman McCallum opened a public hearing at 9:34 A.M. to receive citizens' comments regarding the proposed vacation or abandonment of the road between Section 11 and 12, Township 22 North, Range 1 West, said road being 557th Avenue between 832nd Road and 833rd Road, located approximately 3 miles north and 4 miles east of the City of Madison.

County Highway Superintendent Richard Johnson reported that the road has very little use and it would appear that it would take a significant sum of money to try to restore the road. He stated that his recommendation is to vacate or abandon the road and not retain any right-of-way.

Vice-Chairman McCallum reported that the road is dangerous and he agreed that it should be vacated with the right-of-way reverted back to the adjacent land owners.

No one testified in favor or in opposition to the proposed vacation of the road.

Glenn Ternus questioned whether the road would revert back to the adjacent land owners if the County vacated the road. Vice-Chairman McCallum responded that the County would relinquish the right-of-way to the adjacent landowners, including all easements. County Highway Superintendent Richard Johnson explained that each land owner owns land to the center of the road and that the County simply has an easement for the road. He explained that each adjacent land owner must make a decision about installing a fence. Mr. Ternus questioned what type of signs would be installed and County Highway Superintendent Richard Johnson responded that there is a fence across the opening on the north side of the road and the County would install a double arrow sign at the fence line so that traffic coming from the north would know to either turn left or right. He explained that the south end is not currently fenced, so the County would install barricades and a double arrow sign.

Glenn Ternus reported that he uses the subject road to access a well on his property and he wants to continue having access to the well. Vice-Chairman Jerry McCallum responded that Mr. Ternus could still have access to his property on the corner even after the County installs a barricade. Mr. Ternus questioned how he would know where the ownership line is located. Vice-Chairman Jerry McCallum responded that the owners could have the property surveyed to determine the location of the property lines before installing a fence. Mr. Ternus stated that the road doesn't line up on both ends. He said that it would be great to keep people off this road and he has no objection to the County closing the road.

County Clerk Nancy Scheer reported that certified letters were mailed to four land owners, including Glenn Ternus, Gary Brandl, David Petersen on behalf of Priscilla Petersen, and Thomas Hintz. She stated that the letter mailed to Thomas and Shelli Hintz was returned by the post office today as non-deliverable.

Vice-Chairman Jerry McCallum closed the hearing at 9:38 A.M.

County Highway Superintendent Richard Johnson explained that State law requires the Board to make a decision at a future meeting and that he will prepare a resolution for consideration by the County Board at the July 31, 2012 meeting.

Gary and Joan Brandl appeared at the meeting after the hearing closed. Mr. Brandl stated that he is not opposed to the County closing the road; however, he wants to know what he needs to do if the road is closed. County Highway Superintendent Richard Johnson responded that the Board will take action on the road vacation at the July 31, 2012 meeting. He explained that if the County Board approves vacation of the road and relinquishes the right-of-way, the adjacent land owners could put a fence down the middle. He explained that the County would install double arrow signs at the north and south ends of the road. He stated that if the land owners don't install a fence at the south end, the County would probably install a barricade. Vice-Chairman Jerry McCallum explained that if the County closes the road and relinquishes the right-of-way, it would be the land owners' responsibility to keep people off the road because the adjacent land owners would own the land to the middle of the road. Mr. Brandl questioned if there would be a barricade at the end of the road and Vice-Chairman McCallum responded that a barricade would be installed if the owners don't install a fence.

Gina Uhing, recently hired Director of Elkhorn Logan Valley Public Health Department, introduced herself to the Board members. She explained that she is meeting with each County Board that is part of the Elkhorn Logan Valley Public Health Department to ask for approval of her appointment as the new director. She explained that she has been working at the health department for seven years in different positions and has been serving in her new position for approximately one month. She stated that she is currently working on accreditation for the health department so they can hopefully leverage better grant funding. She reported that the funding is stable at this time and that the budget is currently \$1.6 billion. Ms. Uhing explained that they are working on the current budget at this time, with funding prospects being very positive, and she is hopeful that this will remain for the next year. She stated that she hopes to make regular appearance before each County Board to report current activities of the department. She said that she would be available for questions at any time and she would be happy to address any issues concerns. Ms. Uhing reported that the Elkhorn Logan Valley Public Health Department is located in Wisner and serves four counties including, Burt, Cuming, Madison, and Stanton.

No action was taken.

Madison County Veterans' Service Officer Mike Smith, Stanton County Veterans' Service Officer Gregg Hanson, Madison County Veterans' Service Committee member Larry Dittberner, and Stanton County Commissioner Jerry Weatherholt were present for discussion on possible consolidation of the Veterans' Service offices in Madison and Stanton Counties. Madison County Veterans' Service Officer Mike Smith stated that he plans to retire on October 1, 2012. He reported that he contacted Commissioner Lee Klein who requested him to meet with the County Commissioners regarding possible consolidation of the Veterans' Service offices in Madison and Stanton Counties. He stated that consolidation of offices is occurring all across the State of Nebraska and he discussed the proposal with Stanton County Veterans Service Officer Greg Hansen. He stated that both he and Mr. Hanson agree that consolidation of the two offices would be a good fit for both counties since Woodland Park is located approximately two miles outside of the City of Norfolk and a number of veterans live there. He reported that Chad Jochum and Mark Westerman both contacted him and expressed an interest in applying for the Madison County Veterans' Service Officer position. Mr. Smith stated that Gregg Hanson lives in Madison County. He reported that the veteran population is approximately 500 in Stanton County and approximately 5,000 in Madison County. He explained that he and Mr. Hanson feel that consolidation of the two offices would be a good fit. He explained that consolidation of Veterans Service offices is happening all across the State of Nebraska. He reported that Hall County is serving Howard, Sherman, Nance and Hamilton Counties and Holt, Boyd, Wheeler, Keith, and Arthur counties are all served by one officer. In addition, he reported that Custer County also serves Loup and Valley Counties. He stated that everyone is trying to save money by consolidating Veterans Service offices, and combining Madison and Stanton counties seems to be a good fit.

Stanton County Veterans' Service Officer Gregg Hanson stated that Mike Smith approached him approximately six months ago when he was planning to retire. He explained that the Stanton County Veterans Service Committee and the Stanton County Commissioners are in agreement to proceed with drafting an interlocal agreement to merge both offices. He stated that he would like to see the Veterans Service Officer in the Stanton County office two days a week and in Madison County three days a week. He explained that he could complete work for Madison County veterans in the Stanton office and vice versa. He reported that the State purchased software that is available to allow him to complete casework for veterans at any location by accessing files through a web based program. He stated that he could also work with veterans by phone and email. Mr. Hanson explained that he would like to stay on the Stanton County payroll, but at the Madison County salary rate. He proposed that Stanton County would pay his health insurance and the retirement and FICA would be shared by each County. In addition, he proposed that each County would maintain its own budget, maintain separate Veterans' Service Committees, and maintain a Veterans' Aid fund.

Vice-Chairman McCallum questioned if the only cost to be shared would be the Veterans' Service Officer. Gregg Hanson responded that there would be cost savings for each county because Madison County would pay his salary at the current rate paid by Madison County and Stanton County would pay his health insurance. Mike Smith explained that Mr. Hanson would like to stay on the Stanton County health insurance plan because he is grandfathered and has full family health insurance coverage through Stanton County. Gregg Hanson explained that he also has several group insurance policies through Stanton County that may not be available in Madison County.

Vice-Chairman McCallum questioned if the only change in the Madison County budget would be the benefits. Gregg Hanson responded that the wages would stay the same. Vice-Chairman McCallum questioned if the general operation of the office would be intermingled with Stanton County and Gregg Hanson responded that Madison County would continue to pay for the general operations of the Norfolk office. Vice-Chairman McCallum said before this arrangement can be considered, interlocal agreements must be drafted and agreed upon. Mike Smith explained that this proposal was discussed with the Madison County Veterans' Service Committee and it was agreed that the merger should be researched. Vice-Chairman McCallum stated that funding and efficiency of time should be demonstrated.

Gregg Hanson stated that everyone wants the same thing, which is to make sure that the veterans are taken care of with no loss of service. Commissioner Griffith questioned if Madison County veterans could be serviced three days a week. Gregg Hanson asked the Board to not be stuck on three days each week because he would still be available any time during the two days that he is working at the Stanton office.

Mike Smith reported that the contract for the veterans' record software costs approximately \$400 per year, but every file can be put into this system and it can be accessed anywhere. Gregg Hanson clarified that the technology is available to serve veterans from both counties at either the Madison County or Stanton County office.

Vice-Chairman McCallum recommended that interlocal agreements be drafted and information on efficiency and possible savings be compiled. He stated that the budgets would not change drastically from a merger, except Madison County would not be providing the health insurance. Stanton County Commissioner Jerry Weatherholt stated that both counties should have savings.

Gregg Hanson stated that the number one thing is to take care of the veterans. He stated that if an interlocal agreement is signed, there is still an option to sever the agreement. Vice-Chairman McCallum stated that there are 150,000 veterans in the State of Nebraska that have either been in Afghanistan or Iraq, some several times, and all of them will be coming home. Gregg Hanson stated that many veterans will file for benefits online immediately upon returning home. Mike Smith reported that veterans currently returning are filing between fourteen to sixteen claims compared to World War II, Korean, or Vietnam veterans who filed between two and four claims, so the workload is a lot bigger. He stated that he completes approximately nine Veterans' Home applications each week.

Stanton County Commissioner Jerry Weatherholt stated that Gregg Hanson has been the Stanton County Veterans' Service Office for three years and he is capable of handling the workload for both counties. Vice-Chairman McCallum questioned if Stanton County was in favor of merging the two offices and Commissioner Weatherholt responded that the Board did not vote on the issue; however, the Board would like to proceed with drafting an interlocal agreement.

After discussion, Vice-Chairman McCallum directed Madison County Veterans' Service Officer Mike Smith and Stanton County Veterans' Service Officer Gregg Hanson to draft an interlocal agreement, review with the respective County attorneys, and present to the Commissioners in each County for review.

Members of the Madison County Library Association were in attendance to present an annual report and funding request for the 2012-2013 fiscal year. Present were Madison Public Library Director Nicole Lawless, Tilden Public Library Director Cindy Simeon, and Newman Grove Public Library Director Kathy Strong. Nicole Lawless stated that Meadow Grove librarian Mardell Kohl and Battle Creek librarian Kathy Bretschneider were unable to attend, but prepared a written report of expenditure of the county funds from the prior year.

Kathy Strong, Newman Grove librarian, expressed appreciation for the funding support provided by Madison County. She reported that the County funds are used primarily to purchase books. She explained that they just completed the summer reading program and children participating in the program are asking for certain books to be ordered. She reported that story hour will be held every Thursday for the remainder of the summer and a seeing guide dog will be making a visit to the library. She reported that there is interest in using the Ancestry.com program; however, there is more interest from people traveling through the area using the program than local patrons. She stated that the computers in the library are a tremendous asset to families who are able to have a home computer.

Cindy Simeon, director of Tilden Public Library, reported that she has been serving as the librarian for two years and she is gaining experience in library skills and the needs of the community. She reported that they continue to face challenges such as trying to find avenues for marketing and entice the teens and tweens to read. She stated that the population for the younger generation is growing significantly and they have been gaining patrons. She reported that they had an average of 60 children attend the summer reading program. She reported that the Ancestry.com website gets used quite often in the computer lab, not only from the local patrons, but by visitors traveling through the community. She expressed sincere appreciation for the funding provided by the County. In addition, she reported that electronic books are available through the Overdrive software; however, printed books are still the most popular.

Nicole Lawless, director of the Madison Public library, reported that Mardell Kohl requested her to express her sincere appreciation for the funding provided to the Meadow Grove library. She stated that the tax support from the smaller communities is hard to stretch. She reported that funding provided to the Meadow Grove library was used to purchase Kindle readers and electronic books through Amazon, internet services, magazine subscriptions, story hour, books, and DVDs. Ms. Lawless reported that Battle Creek librarian Kathy Bretschneider apologized for being unable to attend the meeting. She expressed appreciation on behalf of the Battle Creek library for the County support and explained that the County funding was used for web-based subscriptions, Overdrive subscription, Dear Reader subscription, and fees for two Humanities speakers. Ms. Lawless reported that the Madison Public library has the Overdrive subscription to make electronic and audio books available. She stated that Ancestry.com is used extensively in the Madison Public library. She reported that the County funds were used for a new website, magazine subscriptions, movies, wiki-readers, internet access, and Spanish language books. She stated that the library wouldn't be able to feasibly afford these items without the support of the County.

Vice-Chairman McCallum stated that subscribing to the Ancestry.com software was an excellent decision. Madison Public librarian Nicole Lawless responded that it has been excellent for all the libraries. Cindy Simeon, director of Tilden Public Library, reported that they have partnered with the Elkhorn Valley Public School system and conduct training with the history class members who need to complete a genealogy assignment.

County Highway Superintendent Richard Johnson stated that the letter from Battle Creek librarian Kathy Bretschneider requests the same funding from the County. Nicole Lawless, director of the Madison Public library, responded that the libraries are asking for funding at the same level as the prior fiscal year.

Vice-Chairman McCallum thanked the librarians for the report and stated that the funding request would be considered during the budget process. No further action was taken.

Clerk of the District Court Marjorie Schaffer reported that she would like to plan for installation of teleconferencing and video conferencing in the District Courtroom so that prisoners don't have to be transported from the State penitentiary. She reported that videoconferencing could also be used to hear testimony from expert witnesses who live a substantial distance from the County. She stated that she envisions the use of teleconferencing and videoconferencing within the next two years. She explained that when the courthouse was built 40 years ago the architect could not foresee what changes would be coming in the future. She stated that the electrical is enclosed in conduit under concrete floors. Ms. Schaffer stated that cords can't be laid on the top of the floor for attorneys, witnesses, and clients to stumble over. She explained that she would need to consult experts to assist with this project. She stated that one option that she has considered is to build up the floor and she requested that funding be set aside in the courthouse building budget to assist with these costs.

Vice-Chairman McCallum stated that there would be a payback for installing videoconferencing in the District courtroom because the County would not have to pay travel expenses for bringing prisoners or experts into the courtroom. He stated that hearings could be conducted quicker and more efficiently. Ms. Schaffer stated that interpreters could also do all their interpreting by video. Vice-Chairman McCallum stated that baseboard conduits may be another option to consider.

After discussion, the Board directed Clerk of the District Court Marjorie Schaffer to proceed with obtaining estimates for upgrades in the District Courtroom to allow for teleconferencing and videoconferencing.

County Assessor Jeff Hackerott reported that, due to recent statutory changes, the Department of Revenue Property Assessment Division will require the County to complete a physical on-site inspection of all properties at least once every six years. He stated that the County has approximately 18,000 parcels to review; so, to keep up with the normal workload of new construction and pick-up work for any property changes, he is in need of more man-hours to complete the work. Vice-Chairman McCallum stated that the County has a hiring freeze. Mr. Hackerott responded that he is aware of the hiring freeze and he requested the Board to approve a change in status for the real estate lister from a part-time to a full-time position.

Vice-Chairman Jerry McCallum stated that, in his opinion, the County Assessor has provided adequate reasons to approve this request.

After discussion, it was moved by Griffith and seconded by McCallum to authorize the real estate lister position in the County Assessor's Office be changed from part-time to full-time effective July 29, 2012. Roll call vote: Ayes, McCallum and Griffith. Absent, Klein. Nays, none. Motion carried.

The following reports and correspondence were reviewed:

- 1) County Clerk June fee report
- 2) County Treasurer fund balance report
- 3) Register of Deeds June fee report
- 4) Clerk of the District Court June fee report
- 5) 2nd Quarter Veterans' Aid Fund financial report
- 6) 2nd Quarter Veterans' Service Committee report
- 7) Sale of surplus property report

The following claims were audited:

		GENERAL FUND	
Total Net Payroll			120,967.41
American Family Life Assurance Company	Insurance Premiums		587.01
Ameritas Life Insurance Corporation	Employee Share Retirement		7,851.21
Ameritas Life Insurance Corporation	Employer Share Retirement		11,517.63
Ameritas Life Insurance Corporation	Insurance Premiums		366.80
Appeara	Mat Service, Public Defender		51.40
Appeara	Mat Service, Courthouse		92.27
Aramark Correctional Services	Meals, County Jail		20,873.60
Auto Zone	Supplies, County Sheriff		50.56
Balsiger Law Office	Legal Services, County Court		367.65
Margaret Bendixen	Garnish of Wages		224.05
Behavioral Interventions	Monitoring Services, Juvenile Diversion		897.30
Big Red Printing	Supplies, District Court		489.80
Jennifer Birmingham	Postage, Public Defender		46.10
Black Hills Energy	Gas Service, Courthouse		61.86
Black Hills Energy	Gas Service, County Jail		99.64
Blue Cross Blue Shield of Nebraska	Insurance Premiums		121,801.71
Brady & Amy's Inc.	Fuel, Courthouse		44.26
Brady & Amy's Inc.	Fuel, County Sheriff		743.69
Brogan & Gray, P.C., L.L.O.	Legal Services, County Court		938.74
Cableone	Internet Services, Public Defender		160.45
Cableone	Internet Services, Probation		169.96
Cableone	Internet Services, Courthouse		1,326.00
Century Link	Telephone Services, County Jail		17.66
Century Link	Telephone Services, Probation		317.79
CFMC	Services, Probation		231.00
Choice Foods	Supplies, Courthouse		7.00
Hailey Christiansen	Postage, Public Defender		1.10
City of Madison	Utilities, Public Defender		216.66

City of Madison	Utilities, Courthouse	3,815.75
City of Madison	Utilities, County Jail	4,504.13
City of Norfolk	Utilities, Probation	182.59
Clerk of the Supreme Court	Court Costs, District Court	175.00
Gail Collins	Mileage, County Attorney	42.18
Colonial Life and Accident Insurance	Insurance Premiums	274.96
Connecting Point	Equipment, District Judge	33.00
Connecting Point	Services, County Sheriff	180.00
Connecting Point	Equipment, Software, County Attorney	976.00
Connecting Point	Software, Juvenile Diversion	109.98
Connecting Point	Supplies, Services, County Jail	297.75
Connecting Point	Equipment, Probation	283.00
Connecting Point	Internet Services, Veterans' Service Office	38.95
Connecting Point	Internet Services, Planning and Zoning	16.00
Connecting Point	Data Storage, Courthouse	150.00
Connecting Point	Contract Services, Website Costs, Courthouse	1,872.85
Consolidated Management Company	Meals, County Sheriff	287.50
Constellation Newenergy Gas Division, L.L.C.	Gas Service, Courthouse	142.62
Constellation Newenergy Gas Division, L.L.C.	Gas Service, County Jail	332.79
Cummins Central Power, L.L.C.	Maintenance, County Jail	2,265.53
Dick Day	Mileage, Data Processing	108.23
Displays2Go	Equipment, County Court	342.05
Eakes Office Plus	Supplies, County Clerk	55.00
Eakes Office Plus	Supplies, County Treasurer	65.10
Eakes Office Plus	Supplies, County Court	261.48
Eakes Office Plus	Supplies, County Sheriff	93.98
Eakes Office Plus	Supplies, County Jail	470.97
ECMC	Garnish of Wages	142.34
Egley, Fullner, Montag & Hockabout	Legal Services, County Court	605.75
Entertainment Unlimited	Services, County Jail	868.98
Environmaster	Supplies, County Jail	42.00
Faith Regional Health Services	Medical Services, County Jail	2,685.50
Field's Hardware	Supplies, Courthouse	75.56
Field's Hardware	Supplies, County Sheriff	25.17
Field's Hardware	Supplies, Juvenile Diversion	27.98
Field's Hardware	Supplies, County Jail	275.48
First Concord Benefits Group	Deductible Buy Down, Flexible Benefit Plan	7,277.18
Fitzgerald, Vetter & Temple	Legal Services, County Court	1,082.18
Floor Maintenance	Supplies, County Jail	789.30
Gillette Printing	Supplies, County Jail	73.00
Gordy's Towing & Repair	Repairs, County Sheriff	113.80
Great American Leasing Corp.	Copier Lease, Public Defender	145.26
Jeffrey Hrouda	Legal Services, County Court	772.35
HyVee East Pharmacy	Prescriptions, County Jail	10.58
HyVee West Pharmacy	Prescriptions, County Jail	17.33
Jack's Uniforms	Equipment, County Sheriff	51.24
John's Disposal	Garbage Service, Planning and Zoning	34.00
John's Disposal	Garbage Service, Probation	55.00
Sharon Joseph	Mileage, Public Defender	119.88
Keenan Law, P.C., L.L.O.	Legal Services, District Court	411.00
Kryger Glass Company 50	Repairs, County Sheriff	192.65
Lancaster County Court	Copies, Law Enforcement	3.75
Michael Long	Mileage, County Attorney	35.52
Louderback Drug	Prescriptions, County Jail	331.95
Madison County Clerk	Tax Deposit	41,073.65
Madison County Clerk of District Court	Fees, District Court	1,195.00
Madison County Court	Court Costs, County Court	1,241.75
Madison County Sheriff Inmate Fund	Supplies, County Jail	7.94
Madison County Sheriff	Fees, County Court	154.72
Madison County Sheriff	Fees, District Court	373.05
Madison County Sheriff	Fees, Mental Health	34.94
Madison County Sheriff	Uniforms, County Sheriff	13.58
Madison County Treasurer	Insurance Reimbursement	50.00
Madison County Treasurer	Title, Tire Tax, County Sheriff	15.00
Madison National Life	Insurance Premiums	112.89
Madison Public School	Supplies, Courthouse	965.16
Manatron, Inc.	Data Processing Costs, County Assessor	20,529.91
K & M Reporting	Transcripts, Law Enforcement	163.05
Medtox Laboratories, Inc.	Testing, Juvenile Diversion	251.28
Microfilm Imaging Systems, Inc.	Equipment Rental, County Clerk	45.00
Microfilm Imaging Systems, Inc.	Supplies, Register of Deeds	43.20
Microfilm Imaging Systems, Inc.	Equipment Rental, County Court	218.00
Microfilm Imaging Systems, Inc.	Equipment Rental, County Surveyor	45.00
Midwest Health Partners	Medical Services, County Jail	269.00
Midwest Office Automations	Copier Maintenance, Probation	606.33
Midwest Plumbing & Heating	Repairs, County Jail	135.99
MIPS Inc.	Computer Support, County Clerk	559.23

MIPS	Computer Support, County Treasurer	1,073.38
Morrissey Motor Company	Repairs, County Sheriff	194.50
Nationwide Retirement Solutions	Deferred Compensation	955.00
Nebraska Health and Human Services	State Institution Services	720.00
Nebraska Public Power District	Utilities, Probation	644.17
NIRMA	Insurance Deductible	10,000.00
Norfolk Daily News	Publication Costs, Courthouse	240.94
Northeast Nebraska Juvenile Services Inc.	Board of Juveniles, Juvenile Detention	5,046.25
Norm Nykodym	Lawn Service, Public Defender	107.00
Mike O'Brien	Mileage, Juvenile Diversion	23.87
Valorie Olson	Court Reporting, Mental Health	50.00
PS Repair, L.L.C.	Repairs, County Jail	103.12
Pioneer Telephone	Telephone Service, Courthouse	287.93
Puppy Love	Impound Fees, County Sheriff	125.00
Region IV, Inc.	Quarterly Services	9,147.75
Reigle Implement Company Inc.	Parts, Courthouse	56.84
Schroeder Land Surveying	Services, County Surveyor	1,592.00
Secretary of State	Publication, Law Enforcement	20.00
Shamrock Nursery	Supplies, Courthouse	269.71
Short Stop	Fuel, County Sheriff	86.95
Stratton, DeLay, Doele, Carlson, & Buettner, P.C., L.L.O.	Legal Services, District Court	1,574.91
Michelle Sullivan	Mileage, Juvenile Diversion	419.58
Targets Online	Supplies, County Sheriff	254.08
Trane US Inc.	Maintenance Agreement, Courthouse	441.67
United States Postal Service	Box Rent, District Judge	136.00
US Cellular	Telephone Services, Law Enforcement	109.55
UPS	Shipping, Data Processing	11.49
Verizon Wireless	Telephone Services, Planning and Zoning	112.49
Verizon Wireless	Telephone Services, Noxious Weed	103.13
Verizon Wireless	Telephone Services, Juvenile Diversion	119.64
Wayne County Sheriff	Service Fees, District Court	12.00
Western Office Technologies	Copier Maintenance, Supplies, County Assessor	88.02
Western Office Technologies	Supplies, District Court	45.60
Western Office Technologies	Copier Maintenance, County Court	39.43
Western Office Technologies	Supplies, Public Defender	528.01
Western Office Technologies	Supplies, County Sheriff	89.69
Western Office Technologies	Copier Maintenance, Supplies, County Attorney	226.71
WJAG/KEXL	Tower Rental, County Jail	1,320.00
Walters Kluwer Law & Business	Publication, Public Defender	146.06
Wright Express FSC	Fuel, County Sheriff	1,951.28
Zee Medical Service	Supplies, County Sheriff	17.95
Zippy Lube	Repairs, County Sheriff	127.45
Zodiac Properties, L.L.C.	Rent, Probation	7,984.67

ROAD/BRIDGE FUND

Total Net Payroll		27,302.52
American Family Life Assurance Company	Insurance Premiums	251.81
Ameritas Life Insurance Corporation	Employee Share Retirement	1,633.03
Ameritas Life Insurance Corporation	Employer Share Retirement	2,449.56
Ameritas Life Insurance Corporation	Insurance Premiums	113.06
Appeara	Shop Supplies	222.45
Asphalt and Concrete Materials Co.	Asphaltic Materials	9,239.52
B's Enterprises, Inc.	Signs, Culverts	7,235.06
Battle Creek Farmers Coop	Shop Supplies, Fuel	9,378.95
Bauer Built Tire	Repairs	906.93
Black Hills Energy	Gas Service	42.44
Blue Cross Blue Shield of Nebraska	Insurance Premiums	29,273.65
Brady & Amy's	Fuel	1,393.07
Central Sand & Gravel	Gravel	5,305.91
City of Madison	Utilities	523.47
City of Newman Grove	Utilities	50.00
Colonial Life and Accident Insurance	Insurance Premiums	121.80
Connecting Point	Services	114.00
Constellation Newenergy Gas Division	Gas Service	15.87
D & M Machinery	Parts	20.98
D.W. Kohlhof Truck Repair	Repairs	1,852.91
Diamond Vogel	Paint	28,482.30
Elkhorn Valley Sand and Gravel	Gravel	1,837.30
Fastenal Company	Shop Supplies	36.62
Field's Hardware	Shop Supplies	50.35
Filter Care of Nebraska	Repairs	56.50
First Concord Benefits Group	Deductible Buy Down, Flexible Benefit Plan	967.80
Hi-Lo Equipment Inc.	Repairs	59.75
John Hrabanek	Telephone Service	14.99
Lyle Jurgens	Repairs	620.40
Kayton International Inc.	Parts	10.10

Kimball Midwest	Parts	224.76
Madison County Clerk	Tax Deposit	8,777.30
Madison National Life	Insurance Premiums	37.76
Matheson Tri-Gas Inc.	Shop Supplies	418.73
Matteo Sand & Gravel Company Inc.	Gravel	6,590.15
Medical Enterprises Inc.	Drug Testing	124.00
Meisinger Oil Company	Fuel	12,483.30
Nebraska Child Support Payment Center	Garnish of Wages	218.24
Nebraska Harvestore Systems	Parts	882.56
NMC Exchange LLC	Repairs	834.50
Norfolk Auto Supply	Parts	11.38
Norfolk Iron & Metal Company	Bridge Materials	907.75
Pioneer Telephone	Telephone Services	48.80
Prime Sanitation	Garbage Service	53.75
Quick Serve Oil Co. Inc.	Fuel	35.95
Red Bud Hardware Inc.	Shop Supplies	179.37
Reigle Implement Company Inc.	Repairs	49.00
Scheer's Ace Hardware	Parts	15.00
Smutny Repair	Repairs	120.00
Telebeep Wireless	Internet Service	119.85
The Pit Stop	Fuel	745.43
Truck Center of Norfolk	Repairs	382.08
Weldon Parts Inc.	Parts	60.70
White Star Oil Company	Fuel	89.10
Willow Creek Sand & Gravel	Gravel	5,014.63
WJAG	Tower Electrical Costs	250.00
Zee Medical	Shop Supplies	17.95
Zippy Lube	Repairs	46.79

911 EMERGENCY FUND

Eastern Nebraska Telephone	Telephone Services	127.86
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LAW ENFORCEMENT OPERATING FUND

Madison County Sheriff	Supplies	358.46
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DRUG COURT FUND

Putters	Supplies	22.00
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Motion was made by Griffith 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 Griffith. Absent, Klein. Nays, none. Motion carried.

The Board adjourned at 10:40 A.M. to Tuesday, July 31, 2012 at 9:30 A.M.

County Clerk

Chairman

BOARD OF EQUALIZATION

Madison, Nebraska

July 17, 2012

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

Advance notice of meeting was published in the Thursday, July 12, 2012 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 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 Martin Griffith, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer. Absent, Commissioner Lee Klein. County Treasurer Donna Primrose was present from 1:03 P.M. to 1:13 P.M.

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

Motion made by Griffith and seconded by Klein to approve the minutes of the July 3, 2012 and July 9, 2012 meetings. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

The Board considered a letter received from Stephanie Rabbass requesting extension of the homestead exemption deadline. No one appeared to offer verbal testimony.

County Assessor Jeff Hackerott explained that the County Board of Equalization can extend the homestead exemption filing deadline from June 30th to July 20th. He confirmed that Stephanie Rabbass has not received an extension during the prior year.

After discussion, it was moved by Griffith and seconded by McCallum to approve the extension of the homestead exemption filing deadline for Stephanie Rabbass. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Chairman McCallum opened a public hearing at 1:03 P.M. to receive testimony regarding the following motor vehicle exemption applications:

Christ is King Community Church, 715 West Madison Ave., Norfolk	2005 Chevrolet 4 Door Sedan
Improved Living, Inc., P.O. Box 116, Norfolk	1998 Ford Club Wagon
Norfolk Rescue Mission, 111 North 9th Street, Norfolk	2000 Chevrolet Pickup, 2000 Dodge Ram
Northeast Baptist Association, 714 South 8th Street, Norfolk	1996 Fleetwood Bounder Motor Home
Sacred Heart Parish, 204 South 5th Street, Norfolk	2005 Chevrolet Express Van
The Link, Inc., 1001 West Norfolk Avenue, Norfolk	2012 Ford Focus

No one appeared at the hearing to offer verbal testimony. County Treasurer Donna Primrose reported that the exemption applications were all renewals. Chairman McCallum closed the hearing at 1:04 P.M.

After discussion, it was moved by Griffith and seconded by McCallum to approve the motor vehicle exemption applications as submitted. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Hearings were conducted on property valuation protests as follows:

Protest #2012-79: Duane Wessel, 2400 Sheridan Drive, Norfolk
III – Owens Second Addition Blks 1 thru 7 MH Lot 84 (1975 Champion 24x56)

Chairman McCallum opened at hearing at 1:08 P.M. Duane Wessel and County Treasurer Donna Primrose were present. Duane Wessel explained that he is inquiring about property located at 1402 Bluff Avenue in Norfolk, which is a mobile home. He reported that the taxes are past due on this property. He explained that he checked with the County Treasurer's office to determine if there were any back taxes on the mobile home before he purchased it and he was advised that there were no back taxes. He stated that he subsequently purchased the mobile home and then he received his tax statement stating that he owed back taxes from 1993 to 2003. He further explained that he sent the check for the second half of 2003 taxes and for the 2004 taxes and the check was returned by the County Treasurer's office because back taxes were owed on the mobile home. Chairman McCallum explained that the Board of Equalization is conducting a hearing strictly about the valuation of the mobile home and not about the back taxes. He explained that County Treasurer Donna Primrose was in attendance at the hearing because the Board wanted her to hear the testimony regarding this property. He stated that if Mr. Wessel has a question regarding the back taxes he must discuss this issue with the County Treasurer. Mr. Wessel responded that he is not protesting the valuation of the property; however, he is questioning the amount of back taxes owed. County Treasurer Donna Primrose stated that the back taxes must be collected by the County Sheriff's office. Commissioner Griffith questioned if there was a verbal agreement with the seller regarding back taxes and Mr. Wessel responded that he called the County Treasurer's office to check on back taxes prior to purchasing the mobile home. Chairman McCallum closed the hearing at 1:13 PM. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-80: Robert Backer, 4305 Pierce Drive, Norfolk
Pt NW1/4 2-24-1 2.09 AC

Chairman McCallum opened a hearing at 1:20 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott explained that the subject parcel is a rural acreage and that there is a \$200 flat valuation on an old building. He explained that the valuation change was a \$5,000 increase for the first acre of the parcel. In addition, he reported that there is no house located on this property. Chairman McCallum closed the hearing at 1:23 P.M. Motion was made by Griffith and seconded by McCallum to make no change to 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-81: Don Bauermeister, 3404 Rolling Hills Drive, Norfolk
Pt E1/2 7-24-2 317.67 AC

Chairman McCallum opened a hearing at 1:29 P.M. Don Bauermeister was present and testified that he checked with the owner of a pasture in Section 17 of Battle Creek Precinct, whose value was \$327,000 compared to the valuation of his property at \$337,636. He stated that there are two 80 acre parcels that he used for comparison, one parcel owned by Orville Prauner, and the other parcel owned by Brad Prauner. County Assessor Jeff Hackerott reviewed the soil classifications of the subject property with the two comparable parcels. He explained that the difference in the various soil classifications, the number of acres of each soil type, trees, and shelter belts make a difference in the total property valuations between the subject property and the comparables. He stated that all these properties are using the same valuation per acre for the various soil types. Mr. Bauermeister reported that the well on his property went dry in July. Chairman McCallum responded that the property is valued with an effective date of January 1st. County Assessor Jeff Hackerott stated that the subject property is not valued as irrigated. Chairman McCallum closed the hearing at 1:33 PM. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, Griffith and McCallum. Nays, none. Absent, Klein. Motion carried.

Protest #2012-82: Don Bauermeister, 3404 Rolling Hills Drive, Norfolk
All SW1/4 Lying S of Elkhorn River & Pt SW1/4 SE1/4 27-24-2 123.87 AC

Chairman McCallum opened a hearing at 1:33 P.M. Don Bauermeister appeared at the hearing and testified that the building on the subject parcel is way beyond use. He stated that he would like to burn the building; however, it is sitting in the middle of some trees and it is difficult to get a burning permit under the current dry conditions. He stated that he would welcome someone from the County to come out and walk through the building. He stated that you can step right through the floors and the ceiling and a tree fell on the roof. Chairman McCallum stated that in order to get the building off the tax rolls, the building must be destroyed. County Assessor Jeff Hackerott explained that the building could be knocked into a pile and then he could remove the value from the tax rolls. Chairman McCallum closed the hearing at 1:34 PM. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-83: Don Bauermeister, 3404 Rolling Hills Drive, Norfolk
NE1/4 & NE1/4 NW1/4 31-24-2 200 AC

Chairman McCallum opened a hearing at 1:34 P.M. Don Bauermeister appeared at the hearing and questioned if property valuations reflected a difference between irrigated and non-irrigated acres. County Assessor Jeff Hackerott responded in the affirmative. Mr. Bauermeister questioned if the entire parcel was valued as irrigated and County Assessor Jeff Hackerott responded that the assessment record reflects that 121.22 acres of the subject parcel are listed as irrigated. He reviewed the valuation for the various soil classifications and the number of acres of each soil type on the subject property. He explained that there is approximately \$400 per acre difference between the irrigated acres and dryland. Mr. Bauermeister questioned if the total number of acres actually reflects the number of acres that he owns and County Assessor Jeff Hackerott responded that the deed reflects 200 acres; but that the 200 acres may not be all land. Mr. Bauermeister testified that there is an old riverbed on this property and the road angles around the riverbed. He questioned how to get the number of acres changed and stated that the adjoining land owner pastures a portion of his property. County Assessor Jeff Hackerott responded that the owner could have the property surveyed and sell off the portion being used by the neighbor or he could charge the neighbor rent. Chairman McCallum closed the hearing at 1:37 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-84: Tom and Julie Bagley, P.O. Box 456, Newman Grove
Railroad Addition Lots 11, 12 & 13, Blk 19

Chairman McCallum opened a hearing at 1:41 P.M. Tom Bagley appeared at the hearing and testified that he purchased the property in 2009 for \$109,000. He submitted a document listing comparable properties in the City of Newman Grove. He stated that if you compare his house to other brick houses that were built in the same year and have comparable square footage, the valuation of his home is considerably higher. He stated that his house is 40 years old and is being compared to houses that are only 10 years old. County Assessor Jeff Hackerott reported that he reviewed the property with Mr. and Mrs. Bagley. He explained that he did a complete interior and exterior review, took pictures, and updated the assessment listing based upon his review. Chairman McCallum closed the hearing at 1:44 PM. Motion was made by Griffith and seconded by McCallum to set the 2012 property valuation at \$159,536. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-85: Mark and Beatriz Etling, 82267 538th Avenue, Newman Grove
Tax Lots SE1/4 NE1/4 34-21-4 Tax Lots 2 & 3 14.43 AC

Chairman McCallum opened a hearing at 1:58 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 in acreage located approximately one mile east of the City of Newman Grove. He stated that the parcel is predominantly grassland, sits along the creek, and has a small amount of dry cropland on the west side of the parcel. Chairman McCallum closed the hearing at 1:59 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-86: Mark and Beatriz Etling, 82267 538th Avenue, Newman Grove
Thompsons Addition Pt Lot 1, Blk 4 .43 AC More or Less

Chairman McCallum opened a hearing at 1:59 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott verified that the property sits in a floodplain; therefore, he recommended an adjustment to the land valuation. Chairman McCallum closed the hearing at 2:00 P.M. Motion was made by Griffith and seconded by McCallum to set the 2012 property valuation at \$14,257. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-87: Mark and Beatriz Etling, 82267 538th Avenue, Newman Grove
Tax Lots SE1/4 NE1/4 34-21-4 Pt Tax Lot 6 4.5 AC

Chairman McCallum opened a hearing at 2:00 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the subject property is in acreage that is located approximately one mile east of the City of Newman Grove. He stated that the property is predominantly dry cropland. He reviewed the various soil classifications on the parcel and the number of acres of each soil type. Chairman McCallum closed the hearing at 2:01 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-88: Jay C. Johnson, 53665 825th Road, Newman Grove
Railroad Addition W 70 Ft Lots 26 thru 32, Blk 8

Chairman McCallum opened a hearing at 2:03 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the subject property is a business located on main street in the City of Newman Grove. He explained that the property was purchased by Duane and Diane Johnson in 1988 for \$25,000 from Lindsay Manufacturing and this is the last sale that is an arm's length transaction to be used for valuation purposes. He reported that other transfers for this property were between relatives and the last transfer was in 2011 from an estate distribution. He reported that a 7,546 square foot building, which is 100' by 52', is located on the property. Chairman McCallum closed the hearing at 2:05 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-89: Jay C. and Carmen T. Johnson, 53665 825th Road, Newman Grove
Railroad Addition Lot 10, Blk 1

Chairman McCallum opened a hearing at 2:05 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 has mini storage units located on it. He explained that he spoke to Mrs. Johnson several times since the assessment notices were mailed. He reported that the owners are requesting that the valuation be set at \$26,100, which was the cost of construction in 2005. He explained that there are eight storage units located in two separate buildings on this parcel. Chairman McCallum closed the hearing at 2:07 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-90: Jay C. and Carmen T. Johnson, 53665 825th Road, Newman Grove
Railroad Addition Lots 14 & 15, Blk 9

Chairman McCallum opened a hearing at 2:07 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 has mini storage units located on it. He explained that he spoke to Mrs. Johnson several times since the assessment notices were mailed. He reported that the owners are requesting that the valuation be set at \$35,400, which was the cost of construction in 2005. He explained that this parcel has two separate buildings, one building having six units, and the other building having nine units. He stated that Mrs. Johnson thought that all the units are rented for \$40/month; however, some of the smaller units may rent for \$35 per month. Chairman McCallum closed the hearing at 2:08 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-91: Jay C. and Carmen Johnson, 53665 825th Road, Newman Grove
Pt SW1/4 SE1/4 16-21-4 5 AC

Chairman McCallum opened a hearing at 2:08 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 in acreage located north of the City of Newman Grove. He explained that he completed an interior and exterior of the property with Jay Johnson. He stated that the assessment record reflects that no one inspected the basement of his house to update the assessment listing. He reported that there was a covered deck on the back of the house that was converted last year into living space. He stated that some of the vinyl siding on the front of the house has been replaced with brick. In addition, he reported that the ceilings in the basement have been completed and will be changed for the next assessment update in 2013. Chairman McCallum closed the hearing at 2:10 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-92: Greg, Jeff, and Jay Johnson, P.O. Box 345, Newman Grove
Pt S1/2 Less Hwy 16-21-4 311.28 AC
Pt SW1/4 SE1/4 16-21-4 5 AC

Chairman McCallum opened a hearing at 2:12 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the buildings on this parcel were removed after January 1, 2012; therefore, the building valuation can't be adjusted until 2013. He reported that a pivot was added after January 1, 2012 to irrigate additional acres, and the 2013 valuation would be adjusted to reflect this change. Chairman McCallum closed the hearing at 2:14 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-93: Gregory D. Johnson, 202 North 5th Street, Newman Grove
Haughes Church Addition Lot 2 & N1/2 Lot 3, Blk 2
Pt SW1/4 SE1/4 16-21-4 5 AC

Chairman McCallum opened a hearing at 2:15 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 Jay Johnson. He reported that the basement is partially finished with paneled walls, painted exterior walls, carpet on the floor; however, there is no ceiling. He stated that the basement finish would be adjusted on the assessment record from full basement finish to a partial basement finish. He reported that the house has been well maintained. Chairman McCallum closed the hearing at 2:18 P.M. Motion was made by Griffith and seconded by McCallum to set the 2012 property valuation at \$108,260. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-94: Jedd Broberg, 420 North 8th Street, Newman Grove
Tax Lots NE1/4 NE1/4 33-21-4 Tax Lot 3 Less Hwy .98 AC

Chairman McCallum opened a hearing at 2:20 P.M. Jedd Broberg, and his father, Elliott Broberg, were present at the hearing. Jedd Broberg testified that his father deeded this property to him several years ago and that his father knows the history of the property, so his father would speak on his behalf. Elliott Broberg testified that this property is located in a flood plain; so, consequently prospects of building on the property are nil. He explained that properties located in the same vicinity that have been razed are now bare lots. He reported that the subject property has buildings located on it and the valuation established by the County reflects the poor condition of the structures. He stated that if the property was a bare lot, they would be lucky to sell it for \$2,500; but, since the property has been in the family for 70 years, he estimated the valuation for the land at \$5,000. County Assessor Jeff Hackerott questioned if anyone was living in the house. Jed Broberg responded that his parents have some health issues and he has been staying at their house even though his residence address is the location of the property. County Assessor Jeff Hackerott questioned if the house was livable and Jedd Broberg responded that the house is livable; however, it needs a lot of work. Jedd Broberg stated that the house was built in 1890, has one bedroom, one bathroom, and the upstairs is full of bats. He reported that the house does not have a basement, only a crawlspace, and water gets into this space when it floods. Elliott Broberg explained that the crawlspace gets water due to the high water table. He stated that they would welcome the County to inspect the property. He reported that the property is outside the City limits, has no city sewer available, no curb and gutter, ditches are located in front of the property, and the property is overrun with volunteer trees and neglect. He reiterated that \$2,500 would be a re-sale value that they would be lucky to get. Chairman McCallum closed the hearing at 2:26 P.M. Motion was made by Griffith and seconded by McCallum to set the 2012 property valuation at \$8,581. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-95: Pete Bollig, 200 North 1st Street, Newman Grove
Railroad Addition Lot 20 & S 25 Ft Lot 21, Blk 9

Chairman McCallum opened a hearing at 2:28 P.M. Pete and Rachelle Bollig appeared at the hearing. Pete Bollig questioned why the valuation for the property almost doubled and properties all around have decreased. County Assessor Jeff Hackerott responded that the entire City of Newman Grove was re-valued for 2012. He stated that the valuation is based on the square footage of the building and it is valued as a repair shop. He reported that the original structure was built in 1988 and then a 20' x 20' addition for office space was added onto the building in 1996. Chairman McCallum explained that the City of Newman Grove has not been reappraised since 1995 and the recent reappraisal was required to equalize the valuation of all the properties. County Assessor Jeff Hackerott reported that the purchase of the subject property in 2009 was one of the sales used to establish property valuations. Mrs. Bollig testified that the purchase price of the property included tools and County Assessor Jeff Hackerott responded that \$36,900 of personal property was deducted from the total sale price of \$110,000. Mrs. Bollig questioned why comparable businesses that are larger, are valued less. County Assessor Jeff Hackerott responded that other businesses are older buildings. Mrs. Bollig stated that J & J Auto, Kenny's Small Engine Repair, and Marty London all have bigger buildings and more concrete and their valuations went down. County Assessor Jeff Hackerott responded that the subject property was undervalued and some of the other business buildings were overvalued; so, the re-appraisal of the entire city equalizes the property valuations. Chairman McCallum closed the hearing at 2:35 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-96: Rachelle Bollig, 200 North 1st Street, Newman Grove
Railroad Addition Lot 9 & N1/2 Lot 10, Blk 15

Chairman McCallum opened a hearing at 2:35 P.M. Pete and Rachelle Bollig appeared at the hearing. Rachelle Bollig testified that she completed a comparison with other houses in the City of Newman Grove that are equal to their home and these houses are assessed at half the valuation as their home. She reported that many of the comparable houses are in better shape and are larger than their house and several of the houses had reductions in their property valuations. She testified that a house located three lots away is much larger than their house and is in better condition, but the assessed valuation is less and decreased for 2012. She stated that she doesn't agree with the condition rating of their house compared to other houses. She submitted a document reflecting information on the comparable properties. Chairman McCallum questioned if the County Assessor inspected the house and Mrs. Bollig responded that the County representative only came in the front door and asked about the kitchen cupboards. She reported that they have not completed any remodeling or made improvements to their house. She testified that the gutters are falling off the house, the driveway is disintegrating, and the deck in the back has been removed because it was dangerous. She stated that her biggest complaint is that she does not agree with the condition rating compared to the other properties that she listed on her report. Chairman McCallum closed the hearing at 2:37 P.M. Motion was made by Griffith and seconded by McCallum to table a decision on the property valuation protest. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-97: Rachelle Bollig, 200 North 1st Street, Newman Grove
Railroad Addition S1/2 Lot 10 & All Lot 11, Blk 15

Chairman McCallum opened a hearing at 2:37 P.M. Pete and Rachelle Bollig appeared at the hearing. Rachelle Bollig questioned why the property valuation tripled. County Assessor Jeff Hackerott reported that there have been several lot sales in the City of Newman Grove that support a lot valuation of \$3,500. He explained that the City of Newman Grove was completely reappraised and that, even though the owners consider the valuation change a one-year update, the County considers this as a complete re-evaluation. He explained that the City of Newman Grove was not re-appraised for over 15 years and the County is now mandated to look at all properties once every six years. Chairman McCallum closed the hearing at 2:42 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-98: Kirk Lilja, 212 North 6th Street, Newman Grove
Railroad Addition Lot 4, Blk 20

Chairman McCallum opened a hearing at 3:03 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that this house may be a rental property adjacent to the owner's personal residence. He stated that Mr. Lilja has owned the property since 1994 and that the garage located in the back of the house has been enlarged sometime in the past. Chairman McCallum closed the hearing at 3:05 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-99: Kirk Lilja, 212 North 6th Street, Newman Grove
Railroad Out Lots S 60 Ft N 1769 Ft Lot 6

Chairman McCallum opened a hearing at 3:05 P.M. No one was present at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that a house located on this property was demolished in 2007; so, it is now a vacant lot. Chairman McCallum closed the hearing at 3:06 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-100: Kirk Lilja, 212 North 6th Street, Newman Grove
Railroad Addition Lot 3, Blk 20

Chairman McCallum opened a hearing at 3:06 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that this property has a house and an oversized two car garage located in the back of the house. He stated that a large addition was added to the house in 2004. Chairman McCallum closed the hearing at 3:08 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-101: Ronald and Judeen Lee, 106 South 3rd Street, Newman Grove
SE1/4 17-21-4 160 AC

Chairman McCallum opened a hearing at 3:10 P.M. No one was present at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the subject property is a 160-acre parcel of dry cropland and grass. He reviewed the various soil classifications on the property and stated that the property is valued at \$1,828 per acre. Chairman McCallum closed the hearing at 3:12 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-102: Ronald and Judeen Lee, 106 South 3rd Street, Newman Grove
Railroad Addition E1/2 Lots 1 & 2 & NE1/4 Lot 3, Blk 6

Chairman McCallum opened a hearing at 3:12 P.M. No one was present at the hearing to offer verbal testimony. The written protest form was read. County Assessor Jeff Hackerott reported that the house is a brick ranch home built in 1987, with the majority of the basement finished. In addition, he stated that the owners purchased the property in 2005 for \$165,000. Chairman McCallum closed the hearing at 3:14 PM. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-103: David Hebert, CMI. Walmart Real Estate Business Trust, PO Box 8050 / MS 0555, Bentonville, AR
Wal-Mart's Second Addition Lot 1 26.81 AC

Chairman McCallum opened a hearing at 2:15 P.M. David Hebert, Property Tax Manager for Walmart, appeared at the hearing to offer verbal testimony. Mr. Hebert submitted documentation supporting the valuation adjustment for the property that he reviewed with Board members. He explained that the handout lists the facts associated with the property, including location and size. He explained that he calculated the valuation based upon cost approach, income approach, and sales approach. He reported that he is requesting a valuation of \$9.1 million based upon income approach. He explained that the cost approach does not take into consideration functional obsolescence and he did not complete a study of the economics of the City of Norfolk to determine if there is economical depreciation that should be applied. Mr. Hebert explained that he included a chart listing the population of cities and counties where Walmart stores are located. He explained that the building in Norfolk is owned by Walmart; however, the other buildings housing Walmart stores in Nebraska are leased. He reviewed the building size, year of construction, and lease rate for the buildings leased in the communities of Grand Island, Scottsbluff, and South Sioux City. He also reviewed a spreadsheet listing asking rents for retail stores greater than 30,000 square feet. He explained that some of the buildings are not comparable; however, he provided information for all the buildings over 30,000 square feet that he could find. He reviewed the analysis used to calculate the property valuation based on an income approach, using a 5% vacancy rate, 15% expense ratio, and 11.5% capitalization rate for an estimated valuation of \$9.1 million. Mr. Hebert reviewed a spreadsheet listing all the asking sale prices in the State of Nebraska for properties that were larger than 30,000 square feet and another spreadsheet that listed the actual sales since January 2010. He explained that many of the properties listed for sale, or properties that have sold, are not comparable because they are not similar in use, so the finish would be a lot different and that many structures are shopping centers or neighborhood centers that have many little tenants. He stated that the only similar property that has sold is a property located in Bellevue that is a free standing building; however, it is much smaller than the Walmart store and is much older than the Walmart store located in Norfolk. Chairman McCallum closed the hearing at 3:02 P.M.

Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-104: GEC Inc., P.O. Box 743, Columbus
Pt S1/2 NE1/4 32-24-1 48.44 AC

Chairman McCallum opened at hearing at 3:16 P.M. Stuart Gerhold appeared at the hearing and submitted an aerial map of the property. He stated that his father owned this property and he passed away last year, so when they were valuing the estate they obtain an appraisal on the property. He reported that a concrete block building is valued over \$100,000; however, it has a bad roof, windows knocked out, ceilings knocked down, and numerous other problems. He stated that the building was used as the shop in the 1970s and 1980s for Central Sand & Gravel; but, the building has been vacant for some time. He submitted pictures of the building. He stated that he does not feel that a building valuation of \$100,000 is fair compared to other structures of this type. Mr. Gerhold reported that the land was valued at \$46,848 in 2011 and then increased to \$129,560 in 2012. County Assessor Jeff Hackerott reported that in 2010 the land valuation for the property was \$93,001. He explained that because of flooding, the valuation was reduced to \$46,848 and in 2012 the property is being valued as dry cropland. Stuart Gerhold explained that he made a decision to try farming the parcel this year and that, even during 2009 when the property flooded, he had a farmer who was trying to farm it. He reported that the valuation increase is significant without proving that a crop can be raised on the parcel. He stated that normally when a flood occurs, it damages the ground for a number of years. County Assessor Jeff Hackerott reviewed the soil classifications from the assessment record. Stuart Gerhold reiterated that the property has previously had water problems and the previous tenant stated that he couldn't grow anything. He explained that he wanted to get some income from the property, so he has a new tenant. He reported that the property is close to the Cowboy Trail, there are swails on it, and there is a power line going through the property so he can't put any type of irrigation system on the parcel. County Assessor Jeff Hackerott reported that he inspected the property with Stuart Gerhold to confirm the condition of the building. Stuart Gerhold reported that the building needs a new roof and he is unsure if he wants to invest money to make improvements. Chairman McCallum stated that the building must be removed to eliminate it from the tax rolls. Stuart Gerhold reported that there is another small building that was a detached garage and he plans to knock this down and haul it away. Chairman McCallum closed the hearing at 3:25 P.M. Motion was made by Griffith and seconded by McCallum to set the 2012 property valuation at \$162,036. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-105: GLC Inc., P.O. Box 743, Columbus
NE1/4 SW1/4 & NW1/4 SE1/4 32-24-1 80 AC

Chairman McCallum opened at hearing at 3:25 P.M. Stuart Gerhold appeared at the hearing and testified that the subject property is a lake. He submitted an aerial photo of the parcel and a document that listed the soil classifications on the parcel. He explained that the property is all waste sand. He reported that when the lake is pumped, the topsoil and gravel is sold, and what remains around the banks is all sand. He stated that he didn't feel that the soil classifications are correct compared to the classifications of the property located to the south. In addition, he stated the assessment record should be updated to reflect that this parcel is no longer a gravel/sand pit because the parcel is just a lake. County Assessor Jeff Hackerott stated that there are some inconsistencies on the assessment records and that a majority of this property is in the water. He explained that if the property is sold, it will be worth much more with the water as opposed to having it classified as grass. Stuart Gerhold stated that the assessment record lists the water as a sand pit. County Assessor Jeff Hackerott replied that the classification needs to be changed to recreational because it is worth considerably more than being classified as a sand pit. Stuart Gerhold questioned who would buy a lake because it is located in a flood plain, so houses can't be built on it. He reported that at the current time there is no income being generated from the property. He said that it is one thing to have developed lake area with a higher valuation, but this property is undeveloped. County Assessor Jeff Hackerott questioned if Mr. Gerhold would sell the property for the assessed valuation of \$40,000. Stuart Gerhold responded that he hasn't had any offers. He stated that a number of years ago his Dad had the property listed at one time. He questioned if this property was equally valued in comparison to the recreational lakes located beside it. Chairman McCallum closed the hearing at 3:30 P.M. Motion was made by Griffith and seconded by McCallum to set the 2012 property valuation at \$53,019. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-106: Elinor Boettcher, 203 North 8th Street, Newman Grove
A C Johnsons Addition Lot 10, Blk 1

Chairman McCallum opened a hearing at 3:33 P.M. Ruth Boettcher, representing her mother Elinor Boettcher, appeared at the hearing and testified that she tried to find comparable parcels that were similar in size and age. She stated that when she compared other properties, it seemed that the valuation for this property increased more than other parcels. County Assessor Jeff Hackerott stated that he inspected the property with Ruth Boettcher. He reported that the house is a ranch style home built in 1967, with an enclosed porch on the back, a detached garage that is approximately 40 years older than the house, the driveway is pulverized gravel, and a majority of the basement is finished except for a mechanical area. He stated that the house is vacant, but is still furnished and the utilities are still maintained. Chairman McCallum stated that the valuation change is due to a re-appraisal of the entire City of Newman Grove in an effort to update the property valuations. Ruth Boettcher stated that when she visits her mother, she stays in the house. She stated that the Newman Grove City Council does not allow parking along the street in the front of the house. She reported that she attended a zoning meeting in Newman Grove when a hearing was held regarding rezoning of the lots north of this property to commercial and the property owners were told that no one wants to build along the highway because it is not an attractive location. She stated that those lots have been vacant for many years. She reported that there are only two inhabitable houses located on this side of the highway. Chairman McCallum closed the hearing at 3:40 P.M. Motion was made by Griffith and seconded by McCallum to set the 2012 property valuation at \$76,861. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-107: Eugene and Colleen Albracht, 202 North 1st Street, Newman Grove
Railroad Addition S1/2 Lot 7 & All Lot 8, Blk 15

Chairman McCallum opened a hearing at 4:08 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 when he called to set up an appointment for inspection of the property, Colleen Albracht advised that she would not allow the County to come inside the house for an inspection; therefore, he was not able to verify or update any information on the interior of the house. He reported that he completed an exterior inspection and confirmed that the 8' by 10' utility shed is a dog house, the roof was removed from the front porch, and an addition was added to the south side of the house in 1998. He stated that the assessment record was corrected to reflect four bedrooms instead of five. He reported that the errors on the assessment record reflect back to 1999 when the County lister attempted to make a review and Colleen Albracht would not allow the employee to enter the house. Chairman McCallum closed the hearing at 4:11 P.M. Motion was made by Griffith and seconded by McCallum to set the 2012 property valuation at \$115,103. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-108: Eugene and Colleen Albracht, 202 North 1st Street, Newman Grove
Railroad Addition Lot 16, Blk 16

Chairman McCallum opened a hearing at 4:11 P.M. No one appeared at the hearing to offer verbal testimony. County Assessor Jeff Hackerott reported that the letter attached to the protest form does not refer to this parcel. He stated that this property has two sheds on it, with one being an older 24' by 26' detached garage. He reported that the other shed is a 30' by 40' metal building built in 2010 that the owners are in the process of re-siding. Chairman McCallum closed the hearing at 4:13 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2012 property valuation. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-109: Esther Kleveland, 105 North 5th Street, Newman Grove
Railroad Addition Lot 18, Blk 2

Chairman McCallum opened a hearing at 3:47 P.M. Janice Kleveland, Esther Kleveland's daughter-in-law, was present and testified that Esther Kleveland lived in this home since 1966 and that the kitchen and bathroom were last remodeled at that time, with no major changes being made since that time. She stated that the condition of the house is listed as average on the assessment record and the actual condition is poor. She reported that a comparable property was sold in 2010 for \$22,500 and the 2012 valuation decreased to \$19,694. She stated that since the comparable house sold, the County has a base amount for valuation purposes; however, this older house that has not been sold so does not have a price to start from. She questioned how the valuation could increase when the house has not sold in a number of years. County Assessor Jeff Hackerott reported that he inspected the property with Randy Kleveland. He confirmed that no changes were made to the house since the bathroom and kitchen updates in 1966. Chairman McCallum closed the hearing at 3:51 P.M. Motion was made by Griffith and seconded by McCallum to set the 2012 property valuation at \$22,608. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-110: Randall and Janice Kleveland, 204 North 2nd Street, P.O. Box 134, Newman Grove
Railroad Addition Lot 6, Blk 16

Chairman McCallum opened a hearing at 3:51 P.M. Janice Kleveland appeared at the hearing and testified that the person who was purchasing the house quit making payments. She reported that the house has been empty for two years, it is termite infested, and the garage in the back is leaning in because of termite infestation. She explained that they purchased this property in February 2012 for \$4,500 because it is located on the lot next door to their home and they wanted to protect their property. She stated that the land valuation is too high because when they remodeled their garage they had rafters laying in the back yard and before they were put up onto the garage, they were already termite infested. She questioned who would want to buy the lot for \$3,500. County Assessor Jeff Hackerott reported that he inspected the property with Randy Kleveland and verified that the house is vacant and has termites. He stated that some of the plumbing fixtures are being torn out and the owners may try to salvage some of the interior woodwork, trim, and stair railings. Chairman McCallum closed the hearing at 3:55 P.M. Motion was made by Griffith and seconded by McCallum to set the 2012 property valuation at \$4,500. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

Protest #2012-111: Janice Kleveland, 204 North 2nd Street, PO Box 134, Newman Grove
Railroad Lot 7, Blk 16

Chairman McCallum opened a hearing at 3:55 P.M. Janice Kleveland was in attendance at the hearing and testified that there is a discrepancy on the square footage of the house and garage on the County assessment record. She explained that County Assessor Jeff Hackerott inspected and re-measured the house and verified that the square footage of the house is 1,572 square feet, not 2,504 square feet. She reported that the foundation is not concrete block, but the concrete block is only above the ground and the remainder of the foundation is clay tile. She stated that square footage is also incorrectly listed for the detached garage. She explained that the garage is 24' by 36', making it 864 square feet, not 1,008 square feet as listed on the County assessment record. Mrs. Kleveland stated that at a meeting held in Newman Grove a report was distributed with the 2012 residential sales in the City of Newman Grove, which listed 21 houses. She explained that of the 21 houses on this list, three were extensively remodeled and two were newly constructed duplexes that sold. She stated that one house on the list was a bed and breakfast business/residence and that another sale was a house located on the highway and it is in dire need of repair and prone to flooding. She reported that of the 21 houses on the residential sales list, 13 of the houses are 40 years or older, with a median value of \$27,259 and the average square footage valuation of these 13 homes is \$19.34 per square foot. She questioned if the \$19.34 square foot value could be used as the square foot value to calculate the valuation for their property. Mrs. Kleveland stated that the house located across the street has 1,798 square feet and is valued at \$24,866 and their house is 1,572 square feet and is valued at \$34,108, which is approximately a \$10,000 difference. County Assessor Jeff Hackerott reported that he inspected the property with Randy Kleveland and verified that the assessment record had an error in the square footage of the house and garage. He reported that the house is a typical 1920s style house with smaller rooms. Chairman McCallum closed the hearing at 4:04 P.M. Motion was made by Griffith and seconded by McCallum to set the 2012 property valuation at \$43,572. Roll call vote: Ayes, McCallum and Griffith. Nays, none. Absent, Klein. Motion carried.

The Board of Equalization recessed at 4:14 P.M. to Tuesday, July 24, 2012 at 9:00 A.M.

County Clerk

Chairman