

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

July 19, 2011

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

Advance notice of meeting was published in the Thursday, July 14, 2011 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. 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 Clerk Nancy Scheer, and Norfolk Daily News report Jerry Guenther. County Highway Superintendent Richard Johnson joined the meeting at 9:50 A.M. Assistant County Highway Superintendent Dave Heggemeyer was present from 9:30 A.M. until 9:42 A.M., and Planning and Zoning Administrator John Johnson was present from 9:59 A.M. to 10:23 A.M. Absent, Commissioner Lee Klein.

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

- 1) Approval of minutes of July 6, 2011 meeting
- 2) Authorization for County Board Chairman to execute the program income report for CDBG Grant #99-ED-0008 for the period ending June 30, 2011
- 3) Approval of Albracht's Lot Split located in Section 18-21-1
- 4) RESOLUTION #2011-35

BE IT RESOLVED, that the withdrawal by Midwest Bank, N.A., Pierce, Nebraska of the following securities, held in safekeeping by Midwest Independent Bancshares, Inc., Jefferson City, Missouri, to secure deposits of the county in said bank, to wit:

FMAR 1J2920 G	Midwest Independent Bancshares, Inc.
Cusip 3128NKG59	Jefferson City, Missouri
\$600,000.00	Receipt Date: 7/1/2008
Maturity Date: 8/1/2037	Receipt Number: JC44474C
Issue Date: 10/1/2007	
FMAR 1L1252 G	Midwest Independent Bank
Cusip 3128Q3L90	Jefferson City, Missouri
\$2,000,000.00	Receipt Date: 11/1/2007
Maturity Date: 2/1/2036	Receipt Number: JC43725
Issue Date: 2/1/2006	

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

HEARTLAND CONSUMERS PWR DIST S D ELEC REV	
Cusip 422341EC7	Midwest Independent Bank
\$750,000.00	Jefferson City, Missouri
Maturity Date: 1/1/2016	Receipt Date: 6/30/2011
Issue Date: 6/30/2011	Receipt Number: 54984

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

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

Assistant County Highway Superintendent Dave Heggemeyer reported that he held a meeting at the Norfolk shop to review changes due to re-structuring the road department and his expectations from the County employees. He stated that he discussed assigning employees to specific work crews and that none of the employees had a problem with proposed changes made to date. He reported that three miles of hot mix are being completed on the Lindsay Road. He explained that Flinn Paving Company has completed the leveling coat on two miles, that work would begin work on the third mile this week, and that the topcoat could be completed by the end of next week. He stated that Flinn Paving Company is doing a nice job and the crew is definitely getting a four-inch overlay. He also reported that two miles of asphalt overlay were completed by Flinn Paving Company several weeks ago in District #3. He expressed concerns that the overlay did not set up quickly and he attributed that to the intense heat. He reported that several rains and time have helped to get the asphalt overlay set up and that a lab from Omaha tested the overlay with the results between 96% and 98% compaction, which is excellent. He reported that the Norfolk shop will complete overlay projects on Kaneb Road and 1st Street, but they are having difficulties getting crushed gravel for the project. He reported that employees would grind the intersection at Kaneb Road and 1st Street several days before Flinn Paving Company begins the project. Mr. Heggemeyer reported that District #1 would complete 13 miles of armor coat in August. Vice-Chairman McCallum reported that he has a rotation going on the armor coat surfacing project in his area and he would like to keep this rotation in place. Mr. Heggemeyer reported that District #3 would complete 12 miles of armor coat and District #2 would complete 29 miles. He stated that Matteo Sand & Gravel is pumping gravel for the armor coat surfacing projects so it has an opportunity to dry out. He reported that he met with County Highway Superintendent Richard Johnson on the bridge located 2 miles east and 2 miles north of Tilden. He stated that the rip rap for this bridge has been lost and that they are trying to get emergency relief funds to assist with bridge repairs. He stated that County Highway Superintendent Richard Johnson is currently working on obtaining permits. He stated that there has been high water at this location during the past several weeks; however, the water level is down at the current time.

Vice-Chairman McCallum stated that he would like Mr. Heggemeyer to establish a program for replacement of equipment so that there is still trade-in value at the time of replacement. He explained that District #1 tried to keep equipment up-to-date.

The Board agreed to have Assistant County Highway Superintendent Dave Heggemeyer report at the first Commissioner meeting of each month.

Pursuant to published legal notice in the Saturday, June 25, 2011 addition of the Norfolk Daily News, Chairman McCallum opened public hearings at 10 A.M. To receive citizens' comments regarding the application of Ronald Albracht to rezone a tract from "A-T" Agricultural Transitional to "I" Industrial and also the conditional use permit application to operate a solid waste transfer station of land located in the SE $\frac{1}{4}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$ of Section 18-21-1.

Tyler Hevlin from JEO Consulting Group reported that the preliminary steps have been completed to date for the rezoning application and the application to operate a solid waste transfer station. The applicant, Ron Albracht, reported that he plans to open a transfer station which will allow him to take garbage directly to the landfill in Clarkston at a reduced rate. He stated that he will have the transfer station open to the public by appointment. No one appeared during the hearings to offer any testimony in opposition to the rezoning application or the conditional use permit application.

Planning and Zoning Administrator John Johnson reported that the Planning Commission recommended approval to the County Board of Commissioners for both applications. He explained that the transfer station is located contiguous to the Madison City dump and the City of Madison does not have any problems with the applications. He read the proposed conditions of the conditional use permit.

Chairman McCallum closed the public hearings at 10:08 A.M. After discussion, the following resolutions were introduced:

RESOLUTION #2011-36

A RESOLUTION MAKING A CHANGE OF ZONING CLASSIFICATION OF CERTAIN LANDS LOCATED IN THE COUNTY OF MADISON, NEBRASKA UNDER THE AUTHORITY GRANTED BY SECTIONS 23-114.02 THROUGH 23-114.05 AND SECTIONS 23-164 THROUGH 23-165 OF THE REVISED STATUTES OF NEBRASKA, 1943.

WHEREAS, having received a request to and a positive recommendation from the Madison County Joint Planning Commission, proper notice having been given, and public hearings held by said Commission and the Madison County Board of Commissioners as provided by law and under the authority of and subject to the provisions of Article 1, General Provisions, Section 114, page 1-2, of the Madison County Zoning and Subdivision Resolution.

WHEREAS, the Madison County Joint Planning Commission made said recommendation on the facts listed below:

1. The area to be rezoned is adjacent to U.S. Highway 81 and away from homes.
2. The southernmost area of the rezoning legal description is currently used by the City of Madison as a transfer station and lawn waste dump.
3. The applicant has applied for a Conditional Use Permit to coincide with the rezoning request.
4. Most farming could still be done on this Quarter.

NOW, THEREFORE, BE IT RESOLVED, the Board of Commissioners of Madison County, Nebraska hereby changes the zoning classification as follows:

"AG1" Intensive Agriculture District to "I" Industrial District on the following tract of land described as Part North $\frac{1}{2}$ of the Southeast $\frac{1}{4}$ Less Part to State 14.03 Acres of Section 18, Township 21 North, Range 1 West of the Sixth Principal Meridian, Madison County, Nebraska; and contiguously joined land "AT" Agricultural Transitional to "I" Industrial on the following tract of land described as the Albracht Lot Split a tract of land located in the Southeast $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 18, Township 21 North, Range 1 West of the Sixth Principal Meridian, Madison County, Nebraska.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that upon taking effect of this resolution, the above zoning changes shall be entered and shown on 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 Griffith and seconded by McCallum that the foregoing resolution be adopted. Roll call vote: Ayes, McCallum and Griffith. Absent, Klein. Nays, none. Motion carried.

RESOLUTION #2011-37

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 Madison County Zoning and Subdivision Resolution and Legislative Bill 186 (1978).

WHEREAS, the Madison County Joint Planning Commission and the Madison County Board of Commissioners have established the following Statement of Finding of Facts:

1. The application is consistent with the Madison County Zoning Regulations and Comprehensive Plan.
2. Mr. Albracht's waste collection business is currently located within a residential neighborhood in Madison.
3. Solid Waste transfer stations are regulated by the Nebraska Department of Environmental Quality.
4. Ingress and Egress from Highway 81 is controlled by the Nebraska Department of Roads.
5. Only large items such as appliances and tires will be stored outdoors.

WHEREAS, following the public hearing held on May 26, 2011, the Madison County Joint Planning Commission recommended approval to the Madison County Board of Commissioners based on the above facts.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Madison County, Nebraska, hereby approve a Conditional Use Permit for Ronald J. Albracht to construct & operate a Solid Waste Transfer Station as provided under Section 408: I Industrial District, Permitted Conditional Uses, Part 7 of the Madison County Zoning and Subdivision Resolution, on the following described land:

The Southeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 18; Township 21 North; Range 1 West of the 6th P.M. Madison County, Nebraska

This Conditional Use Permit shall be subject to the following conditions in addition to those established within the zoning regulations:

1. This is a Conditional use Permit to operate a Solid Waste Transfer Station.
2. This permit is good for a period of 20 years and may be renewed by the Zoning Administrator for an additional twenty years if no substantiated complaints are filed during the duration of this permit.
3. This Solid Waste Transfer Station may be sold or leased to another company to operate as a Transfer Station during the time period of this permit, provided the Zoning Administrator is notified 30 days prior to the closing date.

4. This Solid Waste Transfer Station must be operated to follow the laws, rules and regulations of the United States, State of Nebraska and Madison County.
5. The owners of this facility shall have the proper operation permits and close immediately and notify the Zoning Administrator if the state or federal operating permits are voided or suspended.
6. Construction of the building must begin within one-year of issuance of this permit.
7. Only large waste items such as appliances and tires may be stored outside.
8. Any waste blowing from trucks, such as plastic bags, paper, etc. shall be cleaned up from this and neighboring property on a regular basis.
9. The property must be within a fenced enclosure. The fence shall be at least six feet tall and not more than eight feet in height. The fence should be a wire type fence like cyclone fence or woven wire or a solid plastic metal or wood fence. Barbed wire may be placed on the top of the fence. The entrance must be gated. This fence shall be constructed and operational prior to opening the Solid Waste Transfer Station.

NOW, THEREFORE, BE IT ALSO RESOLVED, that upon taking effect, the above Conditional Use Permit shall be entered and shown on 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 Griffith and seconded by McCallum that the foregoing resolution be adopted. Roll call vote: Ayes, McCallum and Griffith. Absent, Klein. Nays, none. Motion carried.

Vice-Chairman McCallum reported that he spoke with Pierce County Commissioner Jim Maas regarding the interpretation of the Interlocal Agreement with Pierce County regarding mileage reimbursement for Planning and Zoning Administrator John Johnson to travel to and from the Pierce County courthouse. He explained that he suggested that Pierce County consider furnishing a vehicle that Mr. Johnson could store at the Norfolk Planning and Zoning office and use to travel back and forth from the Norfolk office to the Pierce County courthouse if Pierce County does not want to reimburse mileage to Madison County. He stated that Pierce County Commissioner Jim Maas stated that he would discuss this option with the Pierce County Board of Commissioners; therefore, he no action could be made until a decision was made by the Pierce County Commissioners.

Motion was made by Griffith and seconded by McCallum to table a decision regarding the interpretation of the Interlocal Agreement with Pierce County regarding mileage reimbursement for Planning and Zoning Administrator John Johnson to travel to and from the Pierce County courthouse. Roll call vote: Ayes, McCallum and Griffith. Absent, Klein. Nays, none. Motion carried.

Vice-Chairman Jerry McCallum reported that an e-mail was received from the Nebraska Driver Licensing Services Administrator Sarah O'Rourke requesting the County Board to consideration installation of a key code security lock on the door to the office used by the drivers licensing examiners. He stated that the Administrator was concerned about the safety of the staff and the safety of the citizens who may be interacting with the drivers licensing staff members. He also reported that he consulted with County Sheriff Vern Hjorth who advised that he did not have a problem with installing a key code security lock on the door.

After discussion, a motion was made by Griffith and seconded by McCallum to approve a request received from the Nebraska Driver Licensing Services Administrator to install a key code security lock on the door to the office used by the drivers licensing examiners. Roll call vote: Ayes, McCallum and Griffith. Absent, Klein. Nays, none. Motion carried.

County Highway Superintendent Dick Johnson reported that the Nebraska Department of Roads and the federal government have made many changes to the federal aid program during the past years making the program is almost worthless. He explained that the numerous changes to the federal aid program started a grass roots campaign to make changes at the state level resulting in the passage of a bill by the State Legislature authorizing the Nebraska Department of Roads to buy back the federal aid funds at a rate of \$.80 for every \$1.00. He stated that Madison County would be eligible to receive approximately \$100,000 to \$110,000 annually. He explained that the agreement outlines that the County must use the funds for construction projects, engineering, right-of-way, and preservation of existing roads. Mr. Johnson explained that the County needs to set up separate accounting and sign certifications annually that the funds have been spent correctly. He explained that the advantage to the counties is that no one at the local level needs to deal with the Federal Highway Administration to obtain federal aid funds. He explained that there is approximately \$20 million in federal aid that is available to counties in Nebraska on an annual basis and that the allocations to the individual counties are based on population, road miles, and deficient bridges. He explained that the Nebraska Department of Roads will buyback the \$20 million received from the Federal Highway Administration and will distribute \$16 million to the counties. He stated that the Nebraska Department of Roads will retain \$4 million as its compensation for dealing with the Federal Highway Administration. Mr. Johnson stated that if the County does not approve the proposed agreement they would not receive any federal funds. He explained that this process is probably the end of the federal aid program in Nebraska at the current time. He explained that the Federal Highway Administration would not have any oversight over the funds received and the county would not be required to comply with any federal regulations to receive the funds. He stated that instead of receiving federal money when a project is completed, the County would receive federal funds on an annual basis. Vice-Chairman McCallum stated that throughout the years that he has served as Commissioner, Road District #1 has received over \$1 million in federal funds.

After discussion, the following resolution was introduced:

RESOLUTION #2011-38
RESOLUTION SIGNING OF THE FEDERAL FUNDS PURCHASE PROGRAM AGREEMENT

WHEREAS, each year the federal government makes available to Nebraska certain federal-aid transportation funds, including funds from the Surface Transportation Program (STP) and the Highway Bridge Program (HBP) (formerly known as the Highway Bridge Replacement and Rehabilitation Program), for use on State and local federal-aid transportation projects; and,

WHEREAS, certain federal-aid STP and HBP funds have historically been made available to the LPA by the State for its use in funding federal-aid projects on the public streets or roads within its jurisdiction; and,

WHEREAS, LPA and the NDOR wish to enter into an Agreement to provide for the purchase, at a discount, certain federal-aid dollars currently made available to the LPA

WHEREAS, the LPA is interested in selling its available federal-aid funds to the State on the terms and conditions set out in this Agreement, including certain limitations on the use of the cash received by the LPA.

WHEREAS, the Board has reviewed the Agreement and has determined that it is in its best interest to enter into the Agreement in the attached form.

NOW THEREFORE, BE IT RESOLVED by the Board of Commissioners of Madison County, Nebraska that Vice-Chairman Jerry McCallum is hereby authorized to sign the attached Federal Funds Purchase Program Agreement between Madison County and the NDOR.

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

County Highway Superintendent Richard Johnson reported that the county's insurance carrier, NIRMA, has prepared a settlement offer for a 1995 International 9200 truck that was damaged in a rollover accident. He stated that NIRMA has determined that the value of the truck is \$30,000 and they have extended a formal offer of settlement in the amount of \$30,000 less the \$500 deductible for a net payout of \$29,500. In addition, he explained that the County could elect to retain ownership of the vehicle if they would like to do so and that the amount of the high bid which has been received for the damaged vehicle is \$5,060. Mr. Johnson explained that if the County decides to retain the truck the settlement payout from NIRMA would be \$5,060 less. Vice-Chairman McCallum stated that the frame of the truck is bent, a new cab would be required, and the repair estimate for the vehicle was in excess of \$45,000 so it would not be feasible for the County to repair the truck. He stated that the only use for retaining the vehicle would be for scrap iron and the County does not have time to disassemble the vehicle and cut it up to recycle as scrap iron.

After discussion, a motion was made by Griffith and seconded by McCallum to notify NIRMA that Madison County does not wish to retain the damaged 1995 International truck and that the County would accept the formal offer of settlement in the amount of \$29,500. Roll call vote: Ayes, McCallum and Griffith. Absent Klein. Nays none. Motion carried.

County Attorney Joseph Smith updated the Board on the lawsuit filed by Crafts for construction of the Public Defenders' building addition. He explained that the specifications required a specific roof to be installed on the building; however, the roof was not machine seamed as outlined in the specifications. He stated that the County held \$20,000 of the final payment and tried to negotiate with Crafts; however, no agreement could be reached and Crafts sued the County. He stated that there is one issue with the lawsuit that he would like to discuss in executive session with the County Board members which includes trial strategy. Motion was made by Griffith and seconded by McCallum to recess into executive session. Roll call vote: Ayes, McCallum and Griffith. Absent, Klein. Nays none. Motion carried.

The Board recessed at 10:20 A.M. with County Attorney Joseph Smith present.

Motion was made by Griffith and seconded by McCallum to recess from executive session. Roll call vote: Ayes, McCallum and Griffith. Absent, Klein. Nays, none. Motion carried. The Board recessed from executive session at 10:28 A.M.

Vice-Chairman McCallum reported that the executive session was a strategy meeting for the Crafts lawsuit and that the Board would not take any action.

The Board reviewed the following reports and correspondence:

- County Clerk June fee report
- Register of Deeds June fee report
- Clerk of the District Court June fee report
- County Sheriff June fee report
- 2nd Quarter Veterans' Aid Fund financial report
- Letter from the Norfolk Veterans Home Foundation regarding the Heroes Park project

The following claims were audited:

GENERAL FUND		
Total Net Payroll		117,095.57
Grant Ahlman	Jury Fees, District Court	51.65
Mark Albin	Legal Services, District Court	1,089.35
American Broadband	Internet Services, Probation	81.48
American Educational Telecommunication	Supplies, County Jail	35.00
American Family Life Assurance Company	Insurance Premiums	608.55

Ameritas Life Insurance Corporation	Employee Share Retirement	7,480.97
Ameritas Life Insurance Corporation	Employer Share Retirement	10,996.36
Ameritas Life Insurance Corporation	Insurance Premiums	372.16
Brian Anderson	Jury Fees, District Court	51.65
Michael Anderson	Jury Fees, District Court	57.20
Appeara	Mat Service, Public Defender	40.00
Appeara	Mat Service, Courthouse	183.54
Aramark Correctional Services	Meals, County Jail	20,843.53
Assembled Products Corporation	Equipment, County Sheriff	694.10
B & A's Welding, Inc.	Repairs, County Jail	25.00
Debra Baldwin	Jury Fees, District Court	103.30
Ross Bartlett	Mileage, Juvenile Diversion	70.89
Beckman's Service Center	Repairs, County Sheriff	32.55
Danielle Behnke	Witness Fees, County Court	37.76
Jennifer Birmingham	Postage, Public Defender	44.00
Black Hills Energy	Gas Service, Courthouse	60.30
Black Hills Energy	Gas Service, County Jail	94.11
Blue Cross Blue Shield of Nebraska	Insurance Premiums	122,871.56
Brady & Amy's Inc.	Fuel, Courthouse	103.52
Brady & Amy's Inc.	Fuel, County Sheriff	755.78
Brady & Amy's Inc.	Fuel, County Jail	700.00
Danita Broders	Jury Fees, District Court	51.65
Brogan & Stafford, P.C.	Legal Services, County Court	792.20
Joanie Brugger	Telephone Service, Mileage, Meals, Victim Witness	188.67
Scott Buss	Jury Fees, District Court	103.30
Cableone	Internet Services, Public Defender	125.95
Cableone	Internet Services, Probation	174.46
Elizabeth Camarillo	Interpreting Services, Public Defender	65.00
Carney Law, P.C.	Legal Services, District Court	1,362.08
Carney Law, P.C.	Legal Services, County Court	3,388.40
Cassandra Caskey	Jury Fees, District Court	51.65
Cen-Tec Cast Metal Products	Supplies, Veterans' Service Office	1,546.60
Central Restaurant Products	Equipment, County Jail	1,748.22
Elaine Chapman	Jury Fees, District Court	51.65
Maria Izabel Chavez	Interpreting Services, Public Defender	111.25
City of Madison	Utilities, Public Defender	159.48
City of Madison	Utilities, Courthouse	3,066.37
City of Madison	Utilities, County Jail	3,931.67
City of Norfolk	Utilities, Probation	114.15
Colonial Life and Accident Insurance	Insurance Premiums	154.67
Complete Pest Elimination, Inc.	Services, County Jail	125.00
Connecting Point	Equipment, County Clerk	980.00
Connecting Point	Contract Services, Website Costs, Supplies, Courthouse	1,336.83
Constellation Newenergy Gas Division	Gas Services, Veterans' Service Office	3.48
Copycraft Printing	Supplies, Probation	398.38
Brian Cram	Jury Fees, District Court	51.65
Credit Bureau Services	Garnish of Wages	135.26
Credit Management Services Inc.	Garnish of Wages	131.85
Creighton University Medical Center	Medical Services, County Jail	1,192.30
Cummins Central Power, L.L.C.	Maintenance Contract, County Jail	2,180.99
Dick Day	Telephone Service, Data Processing	90.00
David Delacruz	Jury Fees, District Court	35.00
Diamond Vogel Paints	Supplies, Courthouse	480.48
Richard Drummond	Uniforms, County Sheriff	55.61
Eakes Office Plus	Supplies, County Court	22.68
Eakes Office Plus	Supplies, County Jail	274.69
Eakes Office Plus	Supplies, Probation	120.71
ECMC	Garnish of Wages	142.34
Electrical Engineering & Equipment Company	Supplies, Courthouse	35.47
Endgame	Car Washes, County Sheriff	400.00
Enviromaster	Supplies, County Jail	42.00
Ewalt Law Office P.C., L.L.O.	Legal Services, County Court	168.10
Faith Regional Health Services	Medical Services, County Jail	2,618.00
Feidler Eye Clinic	Optometry Services, County Sheriff	121.00
Field's Hardware	Repairs, Courthouse	20.48
Field's Hardware	Supplies, County Jail	1,300.83
First Concord Benefits Group	Flexible Benefit Plan, Deductible Buy Down	6,759.70
Fleet Services	Fuel, County Sheriff	1,708.74
Floor Maintenance & Paper Supply	Supplies, County Jail	556.52
Floor Maintenance & Paper Supply	Supplies, Probation	92.70
Samantha Franklin	Witness Fees, County Court	37.76
Futureware Distributing Inc.	Shipping, District Court	12.69
Gillette Printing	Supplies, County Sheriff	114.00
Samantha Goodson	Jury Fees, District Court	51.65
Gordy's Towing and Repair	Repairs, County Sheriff	379.15
Kayla Grone	Services, Probation	100.00
Hanks Front End Service	Repairs, County Sheriff	1,193.33

Dianna Hansen	Jury Fees, District Court	51.65
Devon Harlow	Witness Fees, County Court	37.76
Hartford Life Insurance Company	Deferred Compensation	25.00
Seth Heggemeyer	Jury Fees, District Court	158.80
Raymond Herbert	Jury Fees, District Court	121.06
Michael Hines	Jury Fees, District Court	51.65
Autumn Hock	Witness Fees, District Court	20.00
Tresa Howser	Jury Fees, District Court	114.40
Rebecca Hurlbert	Jury Fees, District Court	51.65
Hy-Vee West Pharmacy	Medical Services, County Jail	2.00
Margaret Iron Thunder	Jury Fees, District Court	103.30
Jack's Uniforms & Equipment	Uniforms, Equipment, County Sheriff	604.52
John's Disposal, Inc.	Garbage Service, Planning and Zoning	34.00
John's Disposal, Inc.	Garbage Service, Probation	42.00
John's Disposal, Inc.	Garbage Service, Noxious Weed	15.00
Lisa Johnson	Jury Fees, District Court	103.30
Johnson's Inc.	Equipment Maintenance, Veterans' Service Office	83.73
Penny Kortje	Jury Fees, District Court	51.65
Lancaster County Sheriff	Service Fees, District Court	20.70
Ruth Lear	Jury Fees, District Court	51.65
Wendell Lewis	Jury Fees, District Court	71.08
Michael Long	Mileage, Law Enforcement	85.47
Patty Lopez	Jury Fees, District Court	51.65
Louderback Drug	Prescriptions, County Jail	624.89
Brandon Lubke	Jury Fees, District Court	103.30
Madison County Clerk	Tax Deposit	39,046.60
Madison County Clerk of District Court	Fees, District Court	830.00
Madison County Sheriff Inmate Fund	Supplies, County Jail	179.27
Madison County Sheriff	Fees, County Court	1,098.27
Madison County Sheriff	Fees, District Court	216.10
Madison County Sheriff	Fees, Service Fees, Mental Health	262.50
Madison County Sheriff	Optometry Services, Testing, County Sheriff	152.00
Madison County Veterinary Clinic	Impound Fees, County Sheriff	70.00
Madison National Life	Insurance Premiums	122.38
Christopher Matthis	Witness Fees, County Court	37.76
Christal McDonald	Court Reporting, Mental Health	200.00
Menards	Supplies, County Jail	9.87
Microfilm Imaging Systems, Inc.	Equipment Rental, County Clerk	45.00
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	431.00
Midwest Office Automations	Copier Maintenance, Probation	77.00
Scott Moore	Services, Law Enforcement	1,500.00
Morrissey Motor Company	Repairs, County Sheriff	340.44
Moyer and Moyer	Legal Services, County Court	631.50
Nationwide Retirement Solutions	Deferred Compensation	545.00
Nebraska Child Support Payment Center	Garnish of Wages	276.92
Nebraska Crime Commission	Publications, Victim Witness	15.00
Nebraska Health and Human Services	State Institution Funding	891.00
Nebraska Public Power District	Utilities, Probation	627.69
Cory Nelson	Jury Fees, District Court	60.53
Jay Nelson	Jury Fees, District Court	49.43
Norfolk Community Health Center	Medical Services, Juvenile Detention	300.55
Norfolk Daily News	Publication Costs, Courthouse	50.66
Norfolk Vacuum Sales and Service	Supplies, County Sheriff	32.67
Norfolk Winair Company	Supplies, Courthouse	194.31
Northeast Nebraska Juvenile Services, Inc.	Board of Juveniles	8,608.75
Northwest Electric LLC	Repairs, Courthouse	599.89
Shane Novotny	Jury Fees, District Court	71.08
Norm Nykodym	Lawn Service, Public Defender	120.00
Rande Osberg	Jury Fees, District Court	51.65
Sandra Peterson	Witness Fees, District Court	20.00
Pioneer Telephone	Telephone Services, Courthouse	274.80
Pizza Hut	Witness Meals, Law Enforcement	20.00
Pizza Hut	Jury Meals, District Court	96.95
Platte County Sheriff	Service Fees, Mental Health	27.44
Postmaster	Box Rent, District Judge	110.00
Puppy Love	Impound Fees, County Sheriff	25.00
Qwest	Telephone Services, County Jail	17.66
Qwest	Telephone Services, Probation	220.33
Reigle Implement Company Inc.	Repairs, Courthouse	50.80
Reynoldson's Inc.	Fuel, Noxious Weed	368.00
Benjamin Ries	Jury Fees, District Court	103.30
Bill Robinson	Witness Fees, County Court	37.76
Schaben Industries	Repairs, Noxious Weed	131.52
Tammy Schaecher	Jury Fees, District Court	114.40
Jolynn Schaffer	Jury Fees, District Court	51.65

Nancy Scheer	Postage, Election Commissioner	86.66
Jason Schlecht	Jury Fees, District Court	51.65
Schroeder Land Surveying	Services, County Surveyor	1,250.00
Teresa Schwarting	Jury Fees, District Court	51.65
Stephanie Scott	Services, County Jail	231.00
Shell Fleet Plus	Fuel, Reappraisal	141.86
Sherwin Williams	Paint, Supplies, County Jail	162.29
Short Stop	Fuel, County Sheriff	152.82
Signal 88 Security	Guard Services, County Jail	8,400.00
Joseph Smith	Mileage, Law Enforcement	251.94
James Smutny	Shelving, Courthouse	252.56
Stanton County Sheriff	Service Fees, County Court	35.00
Jane Steffens	Jury Fees, District Court	51.65
Jason Suckstorf	Jury Fees, District Court	51.65
T & H Drywall Services Inc.	Services, Courthouse	3,480.00
Terrascan Inc.	Software License, County Assessor	22,176.82
Marcia Thies	Jury Fees, District Court	51.65
Jody Thomas	Jury Fees, District Court	51.65
John Tollefson	Jury Fees, District Court	103.30
Sandra Tunink	Jury Fees, District Court	51.65
David Uher	Legal Services, County Court	997.65
United Bank of Iowa	Equipment Rental, Probation	422.40
United States Postal Service	Postage, Probation	1,260.00
U.S. Bank Corporate Payment System	Fuel, Uniforms, Supplies, County Sheriff	624.05
U.S. Bank Corporate Payment System	Equipment, County Jail	146.45
Debra Valdez	Jury Fees, District Court	103.30
Jorge Vazquez	Witness Fees, County Court	37.76
Verizon Wireless	Telephone Services, Planning and Zoning	72.97
Verizon Wireless	Telephone Services, Noxious Weed	62.97
Vital Care Pharmacy	Prescriptions, County Jail	2,420.00
Walmart Community	Supplies, County Assessor	10.18
Jessica Warneke	Jury Fees, District Court	79.40
Anthony Waugh	Jury Fees, District Court	35.00
Brian Webb	Jury Fees, District Court	51.65
West Payment Center	Publication, County Attorney	453.50
Western Office Technologies	Supplies, Planning and Zoning	37.98
Western Office Technologies	Supplies, Noxious Weed	37.98
Western Office Technologies	Supplies, District Court	229.48
Western Office Technologies	Supplies, County Sheriff	136.83
Western Office Technologies	Copier Maintenance, County Attorney	103.90
White Star Oil Company	Repairs, County Sheriff	85.70
Olivia Wiese	Jury Fees, District Court	57.20
WJAG/KEXL	Tower Rental, County Jail	1,200.00
Kenneth Wragge	Jury Fees, District Court	51.65
Veronica Zepeda	Jury Fees, District Court	51.65
Zippy Lube	Repairs, County Sheriff	183.93
Zodiac Properties, L.L.C.	Rent, Probation	7,876.67
Ryan Zwingman	Jury Fees, District Court	51.65

ROAD/BRIDGE FUND

Total Net Payroll		25,643.71
Advance Auto Parts	Parts	104.74
American Family Life Assurance Company	Insurance Premiums	297.25
Ameritas Life Insurance Corporation	Employee Share Retirement	1,545.92
Ameritas Life Insurance Corporation	Employer Share Retirement	2,318.91
Ameritas Life Insurance Corporation	Insurance Premiums	92.20
Asphalt and Concrete Materials Company	Asphaltic Materials	7,247.78
Bankfirst	Parts	65.22
Battle Creek Farmers Coop	Fuel, Repairs	693.61
Bauer Built Inc.	Repairs	9,316.26
Black Hills Energy	Gas Service	44.35
Blue Cross Blue Shield of Nebraska	Insurance Premiums	31,799.70
Brady & Amy's Inc.	Fuel, Supplies	1,226.28
City of Madison	Utilities	479.81
Colonial Life and Accident Insurance	Insurance Premiums	121.80
Connecting Point	Computer	490.00
D & L Towing, L.L.C.	Equipment	250.00
DW Kohlhof Truck Repair	Repairs	2,630.38
Field's Hardware	Shop Supplies	18.18
Filter Care of Nebraska	Services	224.65
First Concord Benefits Group, L.L.C.	Flexible Benefit Plan, Deductible Buy Down	1,959.14
Gene's Motor and Sharpening Service	Services	40.00
Graham Tire Company	Repairs	117.49
Hoskins Manufacturing Company Inc.	Repairs	171.40
J's Auto Repair and Storage LLC	Repairs	611.67

Johnson Engineering Company	Engineering Services	2,655.00
K & C Grain, Inc.	Gravel	816.28
Val Gene Koehler	Repairs	80.00
M & M Farm Supply	Shop Supplies	72.65
Madison County Clerk	Tax Deposit	8,390.02
Madison County Treasurer	Title Fee, Tire Tax	14.00
Madison National Life	Insurance Premiums	31.19
Matheson Tri-Gas Inc.	Shop Supplies	168.70
Matteo Sand & Gravel Company Inc.	Gravel	9,907.23
Medical Enterprises Inc.	Drug Testing	124.00
Meisinger Oil Company Inc.	Fuel, Shop Supplies	20,298.75
Morrissey Motor Company	Parts	14.92
Nebraska Child Support Payment Center	Garnish of Wages	299.00
Norfolk Auto Supply	Parts	139.69
Norfolk Implement Inc.	Parts	319.49
Pioneer Telephone	Telephone Service	46.06
Pollard Pumping Inc.	Services	202.50
Quick Serve Oil Company Inc.	Fuel, Repairs	159.90
Radio.comm	Repairs	62.80
Red Bud Hardware Inc.	Shop Supplies	100.22
Reigle Implement Company Inc.	Repairs	170.85
Rose Equipment Inc.	Parts	1,381.87
Scheer's Ace Hardware	Shop Supplies	5.56
Riley Smith	Commercial Drivers License	57.50
Steffen Inc.	Equipment	1,703.64
Telebeep Wireless	Internet Service	119.85
The Pit Stop	Fuel	471.49
Truck Center of Norfolk	Repairs	502.84
Verizon Wireless	Telephone Services	70.59
Weldon Parts Inc.	Parts	46.01
West Lumber Company	Shop Supplies	11.65
White Star Oil Company	Fuel	497.35
WJAG	Services	235.00

FEDERAL AID SECONDARY FUND

Mainelli Wagner & Associates, Inc.	Engineering Services	16,460.00
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VISITORS PROMOTION FUND

Cedar County News	Advertising	38.00
Connecting Point	Services	176.56
Elkhorn Valley Museum and Research Center	Dues	250.00
Love Media Group LLC	Advertising	275.00
Marathon Press	Advertising	57.62
Nebraska Life	Advertising	245.00
Nebraska Travel Association	Dues	300.00
Newman Grove Reporter	Publication Costs	24.55
Professional Accounting Solutions	Postage, Services	353.52

VISITORS IMPROVEMENT FUND

Mike Fuehrer	Mileage	17.34
Anne Marie Godfrey	Fuel	100.00
Halo Branded Solutions	Advertising	2,244.48
Brook Kreder	Mileage, Postage, Telephone Service, Advertising	746.73
Marathon Press	Supplies, Services	704.00
Norfolk Area Chamber of Commerce	Telephone Service, Supplies, Postage, Copies	2,171.41
Norfolk Area Visitors Bureau	Administrative Expense	9,884.09
Norfolk Daily News	Publication Costs, Newspapers	642.38
Qwest	Telephone Service	246.72

911 EMERGENCY FUND

Eastern Nebraska Telephone	Telephone Services	127.86
Frontier	Telephone Services	160.41

DRUG COURT FUND

Redwood Toxicology Lab	Drug Testing	98.35
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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 10:34 A.M. to Tuesday, August 2, 2011 at 9:30 A.M.

County Clerk

Chairman

BOARD OF EQUALIZATION MEETING

Madison, Nebraska

July 19, 2011

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

Advance notice of meeting was published in the Tuesday, July 14, 2011 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgement of receipt of notice of meeting as published was executed. Chairman Jerry McCallum called the meeting to order and notified the public of the location of the Open Meeting Act information posted in the meeting room.

Present: Commissioners Jerry McCallum and Martin Griffith, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer. County Treasurer Donna Primrose was present from 1:00 P.M. to 1:04 P.M. Absent: Commissioner Lee Klein.

Motion was 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 was made by Griffith and seconded by McCallum to approve the minutes of the meetings held on June 28, 2011 and July 12, 2011. Roll call vote: Ayes, McCallum and Griffith. Absent, Klein. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted a three-year plan of assessment. Motion was made by Griffith and seconded by McCallum to accept the report. Roll call vote: Ayes, McCallum and Griffith. Absent, Klein. Nays, none. Motion carried.

Chairman McCallum opened a hearing at 1:01 P.M. to receive testimony regarding the following motor vehicle exemption applications:

Christ is King Community Church, 715 Madison Avenue, Norfolk	2005 Cheverolet Colbolt, 1996 Eagle Vision
Heartland Independent Baptist Church, 1213 East Phillip Ave, Norfolk	1995 Dodge Ram Wagon
Improved Living, Inc., P.O. Box 116, Norfolk	1998 Ford Maxi Wagon
Lutheran High Northeast, P.O. Box 2454, Norfolk	2008 Ford Econoline Van
Mid-Nebraska Lutheran Home, 109 North 2nd Street, Newman Grove	2006 Ford Bus, 2007 Dodge Wagon
Sacred Heart Parish, 204 South 5th Street, Norfolk	2005 Chevrolet Express
The Salvation Army, 112 North 7th Street, Norfolk	1998 Ford Truck, 2003 GMC Truck, 1984 Mono Trailer, 2006 GMC Savanna

No one appeared at the hearing to offer verbal testimony. Chairman McCallum closed the hearing at 1:02 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. Absent, Klein. Nays, none. Motion carried.

County Assessor Jeff Hackerott presented the following tax list corrections:

- #2700: Randy and Deborah Sunderman, 54971 840th Road, Norfolk
Addition to the tax rolls in the amount of \$728.34 for acceleration of the 2011 real estate taxes due to the sale of a mobile home that was moved from the property
- #2701: James Murphy DDS PC, 1300 Verges Avenue, Norfolk
Addition to the tax rolls in the amount of \$165.22 for acceleration of the 2011 personal property taxes due to the sale of the business on June 1, 2011
- #2702: Max and Ann Kant, 1906 North 26th Street, Norfolk
Addition from the tax rolls in the amount of \$411.06 for correction to the 2010 personal property taxes after reviewing the 2010 depreciation worksheet

After review, it was moved by Griffith and seconded by McCallum to approve the tax list corrections as submitted. Roll call vote: Ayes, McCallum and Griffith. Absent, Klein. Nays, none. Motion carried.

Hearings were conducted on property valuation protests as follows:

Protest #2011-116: Glen Osborn Jr., 55229 833rd Road, Madison
Pt W1/2 NW1/4 & Pt N1/2 SW1/4 6-22-1 90.68 AC

Hearing opened at 1:02 P.M. Glen Osborn was present and testified that a neighbor who owns land to the west had a spring open up, so he dug a ditch to drain the water, and it runs onto his property. He reported that the valuation for the parcel is too high because of the swampy area and that the county should value a portion as waste property. Hearing closed at 1:04 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-117 Glen Osborn Jr., 55229 833rd Road, Madison
S1/2 SW1/4 & S1/2 N1/2 SW1/4 Less Pt to Madison County 6-22-1 116.78 AC
Hearing opened at 1:04 P.M. Glen Osborn was present and testified that water runs along the north edge of this property making it swampy. He reported that this portion of the property should be valued as waste land. In addition, he stated that the buildings on this parcel or valued too high and that the house is the only structure with any value. Hearing closed at 1:05 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays none. Motion carried

Protest #2011-118 Glen Osborn Jr., 55229 833rd Road, Madison
SW1/4 12-22-2 160 AC
Hearing opened at 1:05 P.M. Glen Osborn was present and testified that most of the subject property is in CRP and that it will not sell at a high price. He stated that there is a discrepancy between the number of acres of CRP ground, crop ground, and pasture in comparison to the assessment record. He stated that 24.56 acres on this property are cropland. Hearing closed at 1:08 P.M. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$271,454. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-119 Jennifer Drahota, 3312 Andersen Street, Norfolk
Cedar Lake Subdivision Fourth Addition Lot 1 (2-23-1)
Hearing opened at 1:12 P.M. Jennifer Drahota was present and testified that they purchased the property for \$283,000.00 five years ago and that they have made several improvements to the home. She stated that they looked at the valuation of other houses in the neighborhood with 4,000 or more square feet and that the value of the next closest home is approximately \$95,000 less than the valuation of their property. She reported that in the last 18 months, one house in their subdivision was a foreclosure sale. In addition, she stated that the previous two homes that they have owned increased in value and they sold them for a profit; however, the valuation for this property has not increased. She also stated that the valuation for the property stayed the same for the last three years; however, this year the valuation increased by 6%. She stated that if the County wishes to value the parcel at the purchase price that would be acceptable. Hearing closed at 1:22 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-120 Paul Tillson, 1201 Norfolk Avenue, Norfolk
Koenigsteins First Addition Lot 7 & W 16 Ft Lot 8, Blk 2
Hearing opened at 1:27 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 exterior inspection of the property and that it appears to be vacant. He also stated that he did not see a "For Sale" sign and that he does not know what the asking price is for the property. Hearing closed at 1:28 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-121 Paul Tillson, 1201 Norfolk Avenue, Norfolk
Haases Suburban Lots N 170 Ft Lot 1, Blk 7
Hearing opened at 1:29 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form was reviewed. County Assessor Jeff Hackerott reported that he completed an exterior inspection of the property on July 14, 2011, but he was unable to make contact with the owner. He reported that the roof needs repair and that a metal roof cap on the east gable of the house is off. In addition, he stated that the house has wood storm windows that have plastic over them. In summarizing, he stated that the outside of the house is in rough condition. Hearing closed at 1:30 P.M. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$120,938. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-122 Ryan and Jaime Beltz, 1905 Maurer Drive, Norfolk
Eastern Heights Second Addition Lot 9, Blk 4 (24-24-1)
Hearing opened at 1:31 P.M. Jamie Beltz was present and testified that a comparative market analysis was completed which reflected a value of \$120,000. She reported that recently a home within the subdivision sold for \$107,000. She also reported that a home two blocks away is listed for \$129,000 and that a house located across the street is listed for \$119,950. She testified that each of the property owners in Eastern Heights Subdivision has a \$4,000 water assessment and they also pay twice as much for water service as Norfolk City residents. County Assessor Jeff Hackerott reported that he completed an exterior review of the property and that the house is a typical ranch-style home. He stated that the property was purchased in 2008 by the current owners at a cost of \$125,270. He reported that the valuation change was a 6% increase that was applied to all rural suburban properties in the County. Hearing closed at 1:35 P.M. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$125,000. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-123 Steve and Theresa Perry, 83658 556th Avenue, Norfolk
N1/2 N1/2 SW1/4 23-23-1 40.34 AC
Hearing opened at 1:39 P.M. Theresa Perry was present and testified that the subject property is a long narrow parcel that is only 40 acres. She stated that they cannot put a pivot on the property and that it is either blow sand or swamp. She also reported that they can't raise crops on the property because it is highly erodible, so they put it into pasture. County Assessor Jeff Hackerott reported that the property is assessed at \$1,766 per acre and is all grassland. In addition, he stated that the house sits approximately in the middle of the parcel. Hearing closed at 1:42 P.M. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$102,983. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-124 Steve and Theresa Perry, 83658 556th Avenue, Norfolk
III-Chapman's Development N17 Ft Tract 2 and all Tract 3 1.124 AC (24-24-1) MH Lot 1
(1979 Bonnavilla 14 x 70)

Hearing opened at 1:42 P.M. Theresa Perry was present and testified that this mobile home is located in a small trailer court. She stated that the trailer is rented; however, it is not in good condition. She stated that the valuation for trailers decrease as they age. In addition, she stated that the City of Norfolk will not let them have a permit to move in new trailer homes. County Assessor Jeff Hackerott reported that he drove through the mobile home court several times during the last month. Hearing closed at 1:48 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-125 Steve and Theresa Perry, 83658 556th Avenue, Norfolk
III-Chapman's Development N17 Ft Tract 2 and all Tract 3 1.124 AC (24-24-1) MH Lot 2
(1974 Adrian II 14 x 66)

Hearing opened at 1:42 P.M. Theresa Perry appeared at the hearing and testified that this mobile home is located in a small trailer court. She stated that this trailer house is not rented and is not in good condition. She stated that the valuation for trailers decrease as they age. In addition, she stated that the City of Norfolk will not let them have a permit to move in new trailer homes. County Assessor Jeff Hackerott reported that he drove through the mobile home court several times during the last month. Hearing closed at 1:48 P.M. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$880. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-126 Steve and Theresa Perry, 83658 556th Avenue, Norfolk
III-Chapman's Development N17 Ft Tract 2 and all Tract 3 1.124 AC (24-24-1) MH Lot 3
(1975 Champion 14 x 66)

Hearing opened at 1:42 P.M. Theresa Perry appeared at the hearing and testified that this mobile home is located in a small trailer court. She stated that this trailer house is not rented and is not in good condition. She stated that the valuation for trailers decrease as they age. In addition, she stated that the City of Norfolk will not let them have a permit to move in new trailer homes. County Assessor Jeff Hackerott reported that he drove through the mobile home court several times during the last month. Hearing closed at 1:48 P.M. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$830. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-127 Steve and Theresa Perry, 83658 556th Avenue, Norfolk
III-Chapman's Development N17 Ft Tract 2 and all Tract 3 1.124 AC (24-24-1) MH Lot 4
(1974 Shangri-La 14 x 64)

Hearing opened at 1:42 P.M. Theresa Perry appeared at the hearing and testified that this mobile home is located in a small trailer court. She stated that this trailer house is not rented and is not in good condition. She stated that the valuation for trailers decrease as they age. In addition, she stated that the City of Norfolk will not let them have a permit to move in new trailer homes. County Assessor Jeff Hackerott reported that he drove through the mobile home court several times during the last month. Hearing closed at 1:48 P.M. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$795. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-128 Steve and Theresa Perry, 83658 556th Avenue, Norfolk
III-Chapman's Development N17 Ft Tract 2 and all Tract 3 1.124 AC (24-24-1) MH Lot 5
(1977 Champion 14 x 52)

Hearing opened at 1:42 P.M. Theresa Perry appeared at the hearing and testified that this mobile home is located in a small trailer court. She stated that this trailer house is not rented and is not in good condition. She stated that the valuation for trailers decrease as they age. In addition, she stated that the City of Norfolk will not let them have a permit to move in new trailer homes. County Assessor Jeff Hackerott reported that he drove through the mobile home court several times during the last month. Hearing closed at 1:48 P.M. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$740. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-129 Steve and Theresa Perry, 83658 556th Avenue, Norfolk
III-Chapman's Development N17 Ft Tract 2 and all Tract 3 1.124 AC (24-24-1) MH Lot 6
(1973 Madison II 14 x 61)

Hearing opened at 1:42 P.M. Theresa Perry was present and testified that this mobile home is located in a small trailer court. She stated that the trailer is rented; however, it is not in good condition. She stated that the valuation for trailers decrease as they age. In addition, she stated that the City of Norfolk will not let them have a permit to move in new trailer homes. County Assessor Jeff Hackerott reported that he drove through the mobile home court several times during the last month. Hearing closed at 1:48 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-130 Steve and Theresa Perry, 83658 556th Avenue, Norfolk
III-Chapman's Development N17 Ft Tract 2 and all Tract 3 1.124 AC (24-24-1) MH Lot 7
(1980 Champion 24 x 36)

Hearing opened at 1:42 P.M. Theresa Perry was present and testified that this mobile home is located in a small trailer court. She stated that the trailer is rented; however, it is not in good condition. She stated that the valuation for trailers decrease as they age. In addition, she stated that the City of Norfolk will not let them have a permit to move in new trailer homes. County Assessor Jeff Hackerott reported that he drove through the mobile home court several times during the last month. Hearing closed at 1:48 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-131 Steve and Theresa Perry, 83658 556th Avenue, Norfolk
III-Chapman's Development N17 Ft Tract 2 and all Tract 3 1.124 AC (24-24-1) MH Lot 8
(1977 Bonnavilla 14 x 52)

Hearing opened at 1:42 P.M. Theresa Perry was present and testified that this mobile home is located in a small trailer court. She stated that the trailer is vacant; however, they want to make improvements to it so it can be rented again. She stated that the valuation for trailers decrease as they age. In addition, she stated that the City of Norfolk will not let them have a permit to move in new trailer homes. County Assessor Jeff Hackerott reported that he drove through the mobile home court several times during the last month. Hearing closed at 1:48 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-132 Steve and Theresa Perry, 83658 556th Avenue, Norfolk
III-Chapman's Development N17 Ft Tract 2 and all Tract 3 1.124 AC (24-24-1) MH Lot 9
(1969 Safeway 12 x 52)

Hearing opened at 1:42 P.M. Theresa Perry was present and testified that this mobile home is located in a small trailer court. She stated that the trailer is vacant and they want to pull the trailer out of the trailer court and junk it; however, they don't have time to get this done. She stated that the valuation for trailers decrease as they age. In addition, she stated that the City of Norfolk will not let them have a permit to move in new trailer homes. County Assessor Jeff Hackerott reported that he drove through the mobile home court several times during the last month. Hearing closed at 1:48 P.M. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$711. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-133 Theresia Elaine Jorgensen, 124 Morningside Drive, P.O. Box 355, Norfolk
Sunrise Subdivision Lot 30 (24-24-1)

Hearing opened at 1:55 P.M. Theresia Elaine Jorgensen appeared at the hearing. She testified that a realtor assisted her with compiling information on comparable properties in the neighborhood which recently sold or are listed on the market for sale. She stated that the assessed value for her property may be higher than the actual market value. Chairman McCallum explained that the average sale prices of comparable properties in the neighborhood are used to establish the valuation. County Assessor Jeff Hackerott reported that he completed an inspection of the property on July 14, 2011 with the owner. Hearing closed at 1:59 P.M. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$133,326. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-134 Bonnie Tucker, 84364 546th Avenue, Norfolk
Pt NE1/4 23-24-3 59.64 AC

Hearing opened at 2:02 P.M. No one appeared at the hearing to offer verbal testimony. The written protest form and a letter received on July 14, 2011 were read. County Assessor Jeff Hackerott reported that he drove by the parcel and that the county road cuts the property in half from north to south. He stated that the property has some dry cropland, hay, grass, and trees. He stated that he could not see the slough from the road and that the parcel has a large elevation change on the north side. He also reported that he could not see a slough or wet spots when reviewing the imagery. Hearing closed at 2:05 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-135 Mary Preister, 83697 555th Avenue, Norfolk
Pt NE1/4 NE1/4 21-23-1 Parcel 1 1AC

Hearing opened at 2:08 P.M. Russ Preister appeared at the hearing and reported that he had an appraisal completed, which reflected a valuation of \$160,000; however, the County has the property valued at \$213,472. He submitted information on comparable houses in the neighborhood. In addition, he reported that property previously owned by LeRoy Hintz, which is located within close proximity of their property, sold for \$115,000. County Assessor Jeff Hackerott reported that he inspected the property with Mary Preister on July 14, 2011. He stated that the house does not have a basement, only a crawlspace for a furnace and water heater. In addition, he reported that there is a large garage/shop located behind the house. Hearing closed at 2:10 P.M. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$165,933. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-136 John Volk, 84180 545th Avenue, Battle Creek
Pt NW1/4 NW1/4 25-24-3 29.26 AC

Hearing opened at 2:16 P.M. No one appeared at the hearing to offer verbal testimony. The written letter submitted by the protester was reviewed. County Assessor Jeff Hackerott reported that he met with John Volk on July 18, 2011 who informed him that the three buildings and silos are currently located on the parcel, but the owner has contracted with someone to remove the structures. He explained that he can't adjust the valuation until the buildings are removed. Hearing closed at 2:18 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-137 Norfolk I.O.O.F. Housing Inc., 1000 Norfolk Avenue, P.O. Box 939, Norfolk
Haases Suburban Lots S 248 Ft W1/2 Lot 2 & S 248 Ft Lot 3 & E 46.2 Ft S1/2 Lot 4, Blk 6
Assessed with Davenports Subdivision Pt Lot 4 & Pt Lot 7 (590053078)

Hearing opened at 2:20 P.M. Thomas Dover and Dawn Gilsdorf from Dover Management, and Merle Rix, President of Norfolk IOOF Housing, appeared at the hearing. Dawn Gilsdorf testified that the 2011 valuation set by the county is too high based on the financial statements and that depreciation should be considered to determine valuation. She explained that, based on the financial statements for the last several years, if a cap rate of 8% or 9% is used, the valuation would be between \$1.2 million and \$1.6 million, which is far below the amount established by the county. She stated that the building is 40 years old and is in need of extensive repair. She reported that the occupancy rate for the building was between 94% and 98% for the last two years. Thomas Dover reported that the Norfolk IOOF building is older than the Oddfellow Rebekah Manor, which they are using as a comparison. County Assessor Jeff Hackerott questioned what the major differences are between the Norfolk IOOF building and the Oddfellow Rebekah Manor. Dawn Gilsdorf responded that the main difference between the buildings is the age, with the Oddfellow Rebekah Manor being 10 years newer than the Norfolk IOOF building. She explained that all the windows in the Oddfellow Rebekah Manor were replaced and there are two handicap rooms located on each floor. She stated that, in comparison, the IOOF building has the original windows and replacement cost is approximately \$400,000 excluding labor, and the building does not have any handicap rooms. She further reported that the Rebekah Manor has laundry facilities located on each floor; however, the Norfolk IOOF building only has laundry facilities located on the main floor. She also reported that the Oddfellow Rebekah Manor has a beauty shop and other amenities that the Norfolk IOOF building does not. Merle Rix reported that the Oddfellow Rebekah Manor has 90 apartment units and the Norfolk IOOF building has 100 units. He reported that the rent for the apartment units at Oddfellow Rebekah Manor is approximately \$200 per month higher than the apartments located in that Norfolk IOOF building. Dawn Gilsdorf reported that the heating costs for the Norfolk IOOF building range between \$13,000 and \$14,000 per month. She also reported that there are three different size apartment units located in the Norfolk IOOF building, with the efficiency apartments renting for \$318 per month, the corner apartment units renting for \$436 per month, and the one-bedroom apartment units renting for \$378 per month. Hearing closed at 2:30 P.M. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$2,015,244. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-138 Target Corporation, Property Tax Department T-0856, P.O. Box 9456, Minneapolis, MN 55440
Target T-0856, SUNSET PLAZA SUBDIVISION FIRST PLATTING LOT 4

Hearing opened at 2:35 P.M. No one appeared at the hearing to offer verbal testimony. The e-mail sent to the County Assessor on July 15, 2011 was read. County Assessor Jeff Hackerott reported that the subject property is an anchor store located in the Sunset Plaza. In addition, he reported that he reviewed the information which he received by e-mail from the protester. Hearing closed at 2:39 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-139 Daniel Frohberg, 1113 Madison Avenue, Norfolk
Haase's Suburban Lots N92 Ft W 102 Ft Lot 3, Blk 9

Hearing opened at 2:41 P.M. Daniel and Nancy Frohberg appeared at the hearing. Daniel Frohberg testified that they purchased the house in May 2010 for \$50,000. He stated that Remax Associates completed a market analysis in April 2010, which reflected a property valuation of \$50,000. He testified that the house is 100 years old and all the windows need to be replaced. He also reported that the foundation is brick and needs to be repaired, half of the garage roof is ready to cave in, and the carpet is all more than 20 years old. Nancy Frohberg testified that the foundation of the house needs repairing and that they have bug pads located around the foundation in the basement. County Assessor Jeff Hackerott reported that he completed an inspection of the property with Nancy Frohberg on July 18, 2011. He verified that there is a tarp on the south half of the garage roof. In addition, he reported that the only recent improvement made to the property was renovation of an enclosed porch located on the east side of the house. Hearing closed at 2:45 P.M. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$65,777. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-140 Monica Dolezal-Bruning, 1707 Skyline Drive, Norfolk
NW1/4 NW1/4 10-23-3 40 AC

Hearing opened at 2:51 P.M. Kurt Bruning and Monica Dolezal-Bruning appeared at the hearing. Kurt Bruning testified that 2.1 acres located in the northwest corner of this parcel cannot be accessed. He stated that there is a deep ditch located on all sides of the property in the northwest corner and that they can only get access to it by foot. He reported that when they purchased the property they took into consideration that 2.1 acres were waste ground. County Assessor Jeff Hackerott explained that this portion is assessed as Class 4 grass. Kurt Bruning reported that there are approximately 3 acres located in the northeast corner of the property that are wet with standing water. County Assessor Jeff Hackerott questioned where the water in the northeast corner was coming from and Kurt Bruning responded that the water comes from several different sources, including the ditch and drainage from adjoining parcels. He submitted a colored map reflecting the areas which they considered as waste property on this parcel. Hearing closed at 2:55 P.M. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$82,395. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-141 Monica Dolezal-Bruning, 1707 Skyline Drive, Norfolk
Pt NW1/4 Less E 49 Rods 4-23-3 99.52 AC

Hearing opened at 2:55 P.M. Kurt Bruning and Monica Dolezal-Bruning appeared at the hearing. Kurt Bruning submitted a colored map of the parcel. He reported that the property is all CRP and grassland. He reported that they struggled to get a crop planted on this property last year and that it is best suited to grass. He requested that the parcel all be valued as grass. Hearing closed at 2:58 P.M. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$179,214. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-142 Monica Dolezal-Bruning, 1707 Skyline Drive, Norfolk
N1/2 NE1/4 9-23-3 80 AC

Hearing opened at 2:58 P.M. Kurt Bruning and Monica Dolezal-Bruning appeared at the hearing. Kurt Bruning testified that the valuation for the land is okay; however, the valuation for the buildings should be reconsidered. He explained that the value increased from approximately \$19,000 to \$40,000, which includes a new grain bin valued by the county at \$13,088. He testified that there is a short grain bin on the parcel that was valued at \$500 and the county increased the valuation to \$935. He reported that the previous owner cut a hole into this grain bin and used it as a repair shop and for storage. He stated that the bin is of no value to them except for scrap, but they don't have time to remove the bin. Monica Dolezal-Bruning reported that this old bin is not even bolted down to the concrete. Kurt Bruning submitted a picture of a Butler grain bin and reported that the county is only showing a 40% depreciation and the value increased from \$3,300 to over \$5,000. He stated that a 30 year old bin should not increase in value by almost \$2,000. He reported that a pole shed increased in value from \$100 to \$407 and it is in poor condition and has no use. In addition, he presented a picture of another building that the previous owner moved from another farm and started to reconstruct; however, it is only partially finished and the sides are stacked hollow concrete blocks and it doesn't have a concrete floor. He stated that the county has this building valued at \$6,600; however, it is not worth completing. He also reported that a Lester building constructed in 1998 cost \$12,000 to build and it does not have a concrete floor, only a concrete apron. He stated that the County assessment records list the useful life of this building as 25 years and it is only 17% depreciated. Hearing closed at 3:07 P.M. Monica Dolezal-Bruning summarized that the buildings were not being valued correctly and she expressed appreciation that someone from the county inspected the buildings. Motion was made by Griffith and seconded by McCallum to set the 2011 building valuation at \$36,253, with the total property valuation set at \$215,959. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-143 J.W. Chatam and Associates, 7301 W 129th Street, Suite 150, Overland Park, Kansas 66213
TAX LOTS NW1/4 NW1/4 26-24-1 PT TAX LOT 1 0.605 AC (TRACT 1 - ISAACSON'S LOT
BOUNDARY CHANGE)

Protest #2011-145 J.W. Chatam and Associates, 7301 W 129th Street, Suite 150, Overland Park, Kansas 66213
PARK ADDITION LOTS 14 & 15, BLK 16 & VAC ALLEY

Protest #2011-146 J.W. Chatam and Associates, 7301 W 129th Street, Suite 150, Overland Park, Kansas 66213
HY-VEE ADDITION LOT 1 (BASE VALUE FOR TAX INCREMENT FINANCING)

Protest #2011-147 J.W. Chatam and Associates, 7301 W 129th Street, Suite 150, Overland Park, Kansas 66213
N E A D 4TH ADDITION LOT 1, BLK 1

Hearing opened at 3:14 P.M. Joseph Casad, representative with J.W. Chatham and Associates, appeared at the hearing. He reported that he used an income approach to determine the value for these properties. He explained that the rents are based on asking rents for similar properties located in Lincoln, Omaha, Hastings, Sioux City, and LaVista. He stated that his opinion of the rent of \$6.00 is a potential investor could get if the building was vacant. He stated that expenses, cap rate, and vacancy rates are within a range derived from appraisals of 30 and 40 comparable properties in the State of Iowa. In addition, he stated that the valuation set for the subject property is higher than similar properties located in Douglas County, and that, in his opinion, the market in Omaha is better than in Norfolk. Mr. Casad explained that HyVee owns their own construction company and often times they will do a sale/lease back one or two years after constructing a building. He reported that since HyVee is a private company, they don't want to leverage several million dollars with any bank. He explained that they will give a guarantee lease rate for 20 to 50 years to real estate investment trusts. In addition, he reported that the buildings are expensive to construct and built specifically for HyVee grocery stores. County Assessor Jeff Hackerott reported that he inspected the properties and will review the analysis submitted by the protester. Hearing closed at 3:22 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-144 J.W. Chatam and Associates, 7301 W 129th Street, Suite 150, Overland Park, Kansas 66213
PARK ADDITION LOTS 6, 7, 8, 9, 10, 11, 12 & 13, BLK 16 & VAC ALLEY

Protest #2011-148 J.W. Chatam and Associates, 7301 W 129th Street, Suite 150, Overland Park, Kansas 66213
N E A D 4TH ADDITION LOT 2, BLK 1

Hearing opened at 3:13 P.M. Joseph Casad, representative with J.W. Chatham and Associates, appeared at the hearing. He reported that the valuations established by the county on the subject properties are acceptable. Hearing closed at 3:14 P.M. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-149 Walmart Property Tax Manager, PO Box 8050/MS0555, Bentonville, Arkansas 72712-8050
WAL-MART'S SECOND ADDITION LOT 1 26.81 AC

Hearing opened at 3:26 P.M. David Hebert, property tax manager for Walmart, appeared at the hearing. He reviewed each page of a summary report used to determine the property valuation he proposed for the property. He reviewed the income approach information and stated that the property is not for lease, but is owner occupied. He reported that information on what other properties are leased for is included in the summary, which range from \$10 per square feet in a shopping center in Omaha to a \$1 per square foot in a mall in Scottsbluff. He reported that they have a WalMart store that they have been trying to lease since 2004 and no one is leasing it, even at \$5 per square foot. Mr. Hebert reported that they have been trying to rent a vacant store in Columbus since 2004 for \$4 square foot and no one will rent it. He reported that the Norfolk Walmart store is a 199,000 square foot building built in 1995. He stated that he used \$4.50 square foot rent, 5% expense vacancy and collection, and 10% expense and cap to arrive at a valuation. He stated that Target and Menards are comparable properties and the Target building is nicer and is valued at \$51 per square foot and Menards is valued at \$36 per square foot. He explained that the Menards building is 26 feet tall and has a 6 inch foundation and the Walmart building is 20 feet tall and has a 4 inch foundation. Mr. Hebert reported that free standing buildings sold in 2009 and 2010 ranged between \$10 square feet and \$66 per square feet. He also reviewed information on free standing buildings that are currently listed for sale. He stated that the Walmart building is built like a big warehouse with some finished areas in the front and grocery area. He also reviewed a summary report, which used a cost approach to calculate the valuation using Marshall Swift. Hearing closed at 3:35 PM. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-150 Walmart Property Tax Manager, PO Box 8050/MS0555, Bentonville, Arkansas 72712-8050
WAL-MART'S FIRST ADDITION LOT 2

Hearing opened at 3:24 P.M. David Hebert, property tax manager for Walmart, appeared at the hearing. He reported that the subject property is listed for sale for \$225,000. He requested that the property valuation be set at 5% less than the actual listing price of the property, which would be \$115,000. Hearing closed at 3:26 PM. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$225,961. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-151 Thomson Reuters PTS c/o Ian James, 1125 17th Street, Suite 1575, Denver, Colorado 80202
Shopko Acres Replat Lot 4, Blk 1

Protest #2011-152 Thomson Reuters PTS c/o Ian James, 1125 17th Street, Suite 1575, Denver, Colorado 80202
Replat 2 of Lot 1-R, Blk 1 of Replat of Shopko Acres Lot 1, Blk 1

Protest #2011-153 Thomson Reuters PTS c/o Ian James, 1125 17th Street, Suite 1575, Denver, Colorado 80202
Replat 2 of Lot 1-R, Blk 1 of Replat of Shopko Acres Lot 2, Blk 1

Hearing opened at 3:40 P.M. No one appeared at the hearing to offer verbal testimony. County Assessor Jeff Hackerott reported that the subject properties include the Shopko building and a vacant lot. He stated that the protestor submitted a valuation analysis for all three parcels as one economic unit. Hearing closed at 3:41 PM. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-154 Thomson Reuters PTS c/o Matthew Poling, 1125 17th Street, Suite 1575, Denver, Colorado 80202
Pt NW1/4 NW1/4 34-24-1 Tract 561 Ft x 160 Ft 2.06 AC

Hearing opened at 3:45 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 the Super 8 Motel located in Norfolk. He stated that an analysis of the property was submitted with the protest, which included national market trends and data for hotel properties. He also reported that the last sale for the subject property was in November, 2002 at a price of \$1,250,000. Hearing closed at 3:47 PM. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

The Board reviewed evidence and took action on the following property valuation protest heard on July 6, 2011:

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

County Assessor Jeff Hackerott reported that he reviewed the protestor's information and recommended a revised building valuation. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$504,489. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

The Board reviewed evidence and took action on the following property valuation protest heard on July 12, 2011:

Protest #2011-69 Orin and Marjorie Rinkel, 84259 548th Avenue, Norfolk
Pt SW1/4 SW1/4 NW1/4 & Pt SW1/4 29-24-2 155.75 AC
(Tract 1-Smith/Rinkel change of Lot Boundary-2011)

County Assessor Jeff Hackerott reported that he walked across Mr. Rinkel's property on July 17, 2011. He recommended a revised valuation based upon the physical inspection. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$177,140. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-103 Willis Reeves, 54645 831st Road, Madison
SW1/4 Less Hwy 18-22-2 151.59 AC

County Assessor Jeff Hackerott reported that he corrected the home site acres from 2.5 acres to 1 acre. He recommended a revised valuation based upon this correction. Motion was made by Griffith and seconded by McCallum to set the 2011 property valuation at \$457,999. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-108 Ray Browning, Savage and Browning, 8676 West 96th Street, #100, Overland Park, Kansas 66212
Commonwealth Park Fifth Addition Lot 2-R

County Assessor Jeff Hackerott reported that he reviewed the market data and income and expense statements submitted by the protestor for the Hobby Lobby and Hastings stores. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

Protest #2011-109 Ray Browning, Savage and Browning, 8676 West 96th Street, #100 Overland Park, Kansas 66212
Market Square Subdivision Lots 1, 3 & 4

County Assessor Jeff Hackerott reported that he reviewed the market data and income and expense statements submitted by the protestor for the Mid-City Store. Motion was made by Griffith and seconded by McCallum to make no change to the 2011 property valuation. Roll call vote: Ayes, Griffith and McCallum. Absent, Klein. Nays, none. Motion carried.

The Board of Equalization adjourned at 4:02 P.M.

County Clerk

Chairman