

# Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

## BOARD OF EQUALIZATION

Madison, Nebraska

October 1, 2019

The Board of Equalization of Madison County, Nebraska met at 9:00 A.M.

Advance notice of meeting was published in the Thursday, September 26, 2019, edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Christian Ohl called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Ron Schmidt, Christian Ohl and Troy Uhlir, County Treasurer Donna Primrose, County Assessor Jeff Hackerott and County Clerk Anne Pruss.

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

Chairman Ohl opened a public hearing at 9:01 A.M. to receive testimony regarding the following motor vehicle exemption applications:

Bright Horizons, 601 East Norfolk Avenue, Norfolk	2018 Dodge Grand Caravan
Community Concern of Norfolk, Inc., 222 North 4th Street, Norfolk	2018 Dodge Caravan
Countryside Home, 703 North Main Street, Madison	2008 Ford Ranger
Orphan Grain Train, Inc., 601 West Phillip Avenue, Norfolk	2006 S&W Trailer
St. Leonard's Parish, 504 South Nebraska Street, Madison	2004 Chevy Venture Van

County Treasurer Donna Primrose reported that all of the exemption applications are for renewals with acceptable usage. No public comments were received during the hearing. Chairman Ohl closed the hearing at 9:02 A.M.

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

Motion was made by Uhlir and seconded by Schmidt to approve the minutes of the September 4, 2019, meeting. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted the following tax list corrections:

- #3491: John D. and Amber R. Amick, 54853 840th Road, Battle Creek  
Addition to the tax rolls in the amount of \$540.78 for correction of the 2018 personal property taxes for failure to list equipment purchased in 2017 on property schedule.
- #3492: Choice Foods – Pat Burkink, P. O. Box 550, Madison  
Addition to the tax rolls in the amount of \$43.44 for correction of the 2018 personal property taxes after seeing 2018 depreciation worksheet showing 2017 purchases not assessed.
- #3493: TKC, Inc., 1801 4th Avenue, Sioux City, Iowa  
Addition to the tax rolls in the amount of \$58.68 secondary to acceleration of 2019 personal property taxes due to closing of the business in early 2019 with 2018 tax rate.
- #3494: Roger and Carolyn Nathan, 54640 Hwy 32, Madison  
Addition to the tax rolls in the amount of \$177.54 secondary to correction of the 2018 personal property taxes for failure to list equipment purchased in 2017 on property schedule.
- #3495: Payless Shoe Source, Inc., #200085, P. O. Box 1249, Topeka, Kansas  
Addition to the tax rolls in the amount of \$23.88 secondary to acceleration of 2019 personal property taxes due to store closing in May 2019 with taxes based on the 2018 tax rate.
- #3496: Payless Shoe Source, Inc., #206787, P. O. Box 1249, Topeka, Kansas  
Addition to the tax rolls in the amount of \$5.30 secondary to acceleration of 2019 personal property taxes due to store closing in May 2019 with taxes based on the 2018 tax rate.
- #3497: Uecker Trucking, Nick Uecker, 2601 West Kaneb Road, Norfolk  
Addition to the tax rolls in the amount of \$105.88 secondary to correction of the 2018 personal property taxes for failure to list equipment purchased in 2017 on property schedule.
- #3498: Matthew Unkel, 504 South Preece Street, Battle Creek  
Addition to the tax rolls in the amount of \$238.44 secondary to correction of the 2018 personal property taxes due to clerical error of omitting equipment from property schedule.
- #3499: James and Janell Wyant, 82774 535th Road, Newman Grove  
Addition to the tax rolls in the amount of \$57.24 secondary to correction of the 2018 personal property taxes for failure to list equipment purchased in 2017 on property schedule.
- #3500: Karen Petersen Real Estate, PC, P. O. Box 1886, Norfolk  
Addition to the tax rolls in the amount of \$92.66 secondary to correction of the 2018 personal property taxes for failure to list equipment purchased in 2017 on property schedule.
- #3501: Family Medicine and Vein Clinic, Thomas Fennessy, 109 North 25th Street, Ste. #5, Norfolk  
Addition to the tax rolls in the amount of \$49.38 secondary to correction of the 2018 personal property taxes for failure to list equipment purchased in 2017 on property schedule.
- #3502: Environmental Services, Inc., 214 W. Norfolk Ave., Norfolk  
Addition to the tax rolls in the amount of \$533.44 secondary to correction of the 2018 personal property taxes due to clerical error of omitting equipment from property schedule.
- #3503: Evergreen Hill Golf, Inc., P. O. Box 27, Battle Creek  
Addition to the tax rolls in the amount of \$393.30 secondary to correction of the 2017 personal property taxes for failure to list equipment purchased in 2017 on property schedule.
- #3504: Evergreen Hill Golf, Inc., P. O. Box 27, Battle Creek  
Addition to the tax rolls in the amount of \$313.02 secondary to correction of the 2018 personal property taxes for failure to list equipment purchased in 2017 on property schedule.
- #3505: JeMar, Inc., Jerome R. Dittrich, 53482 835th Rd., Tilden  
Addition to the tax rolls in the amount of \$894.50 secondary to correction of the 2018 personal property taxes for failure to list equipment purchased in 2017 on property schedule.
- #3506: Inter-Commerce Leasing, 311 West Norfolk Avenue, Ste. #200, Norfolk  
Addition to the tax rolls in the amount of \$113.48 secondary to correction of the 2018 personal property taxes for failure to list equipment purchased in 2017 on property schedule.
- #3507: Nebraska Harvestore Systems, Inc., 3201 South 13th Street, Norfolk  
Addition to the tax rolls in the amount of \$764.90 secondary to correction of the 2018 personal property taxes for failure to list equipment purchased in 2017 on property schedule.

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- #3508: Nebraska Powder Coaters, LLC, Robert McKeown, 405 East Dittrick Street, Battle Creek  
Addition to the tax rolls in the amount of \$73.54 secondary to correction of the 2018 personal property taxes for failure to list equipment purchased in 2017 on property schedule.
- #3509: Norfolk PR, Inc., 1002 6th Street SW, Orange City, Iowa  
Deduction from the tax rolls in the amount of \$98.98 secondary to vending having been taxed twice.
- #3510: Mark J. and Christina L. Kuchar, 82835 550th Avenue, Madison  
Addition to the tax rolls in the amount of \$2,234.88 secondary to correction of the 2018 personal property taxes for failure to list equipment purchased in 2017 on property schedule.
- #3511: Smokin' Deals, Regina Unger, 101 West Norfolk Avenue, Norfolk  
Addition to the tax rolls in the amount of \$93.30 secondary to correction of the 2018 personal property taxes for failure to list equipment purchased in 2017 on property schedule.
- #3512: James McCart, 1701 Riverside Blvd., Apt. 63, Norfolk  
Addition to the tax rolls in the amount of \$163.84 secondary to correction of the 2018 personal property taxes for failure to list equipment purchased in 2017 on property schedule.
- #3513: James McCart, 1701 Riverside Blvd., Apt. 63, Norfolk  
Addition to the 2017 tax rolls in the amount of \$285.22 secondary to correction of the 2017 personal property taxes as the tax payer did not know he needed to file on his business equipment.
- #3514: James McCart, 1701 Riverside Blvd., Apt. 63, Norfolk  
Addition to the 2016 tax rolls in the amount of \$436.10 secondary to correction of the 2016 personal property taxes as the tax payer did not know he needed to file on his business equipment.
- #3515: David L. and Linda E. Renner, 83934 535th Ave., Tilden  
Addition to the tax rolls in the amount of \$87.52 secondary to correction of the 2018 personal property taxes after seeing the 2018 depreciation worksheet showing 2017 purchases not assessed.
- #3516: Shady Lane Acres, LLC, P. O. Box 203, Elgin, NE 68636-0203  
Deduction from the tax rolls in the amount of \$1,440.50 secondary to correction of the 2018 personal property taxes due to clerical error taxing items that had been traded in.
- #3517: Set the Bar, 715 Country Club Drive, Norfolk  
Addition to the tax rolls in the amount of \$35.98 secondary to correction of the 2018 personal property taxes after finding an item purchased in 2017 that was not assessed in 2018.
- #3518: Kyncl Enterprises, Inc., Adam Kyncl, 2110 Market Lane, Norfolk  
Addition to the tax rolls in the amount of \$70.96 secondary to correction of the 2018 personal property taxes after seeing the 2018 depreciation worksheet showing purchases not assessed.
- #3519: Kyncl Enterprises, Inc., Adam Kyncl, 2110 Market Lane, Norfolk  
Addition to the tax rolls in the amount of \$89.78 secondary to correction of the 2017 personal property taxes after seeing the 2018 depreciation worksheet showing purchases not assessed.
- #3520: Kyncl Enterprises, Inc., Adam Kyncl, 2110 Market Lane, Norfolk  
Addition to the tax rolls in the amount of \$114.56 secondary to correction of the 2016 personal property taxes after seeing the 2018 depreciation worksheet showing purchases not assessed.
- #3521: Triple F Farms, 54440 827th Road, Madison  
Deduction from the tax rolls in the amount of \$347.80 secondary to correction of the 2018 personal property taxes of omitting equipment from property schedule.
- #3522: Robert A. and Lori L. Uecker, 84378 541st Avenue, Meadow Grove  
Addition to the tax rolls in the amount of \$99.42 secondary to correction of the 2018 personal property taxes due to items being removed from the 2018 return but still showing up on the 2018 depreciation worksheet for business use.
- #3523: New China Buffet, 701 South 25th Street, Ste. #100, Norfolk  
Addition to the tax rolls in the amount of \$231.44 secondary to acceleration of the 2019 personal property taxes due to store closing in 2019 with 2019 taxes based on the 2018 tax rate.
- #3524: Sugar Plum Oak, Ross and Norma Steele, 4304 West Eisenhower Avenue, Norfolk  
Addition to the tax rolls in the amount of \$84.54 secondary to acceleration of the 2019 personal property taxes due to the business being sold on April 12, 2019. The 2019 personal property taxes based on the 2018 tax rate.
- #3525: Sportsman's Family Grill, Brent Rystrom, 53875 Hwy 275, Meadow Grove  
Addition to the tax rolls in the amount of \$34.26 secondary to acceleration of the 2019 personal property taxes due to the business closing in 2019. The 2019 personal property taxes based on the 2018 tax rate.
- #3526: Set the Bar, Todd Uhlir, 715 Country Club Road, Norfolk  
Addition to the tax rolls in the amount of \$273.08 secondary to acceleration of the 2019 personal property taxes due to closing of the business on September 13, 2019. The 2019 taxes are based on the 2018 tax rate.

After discussion, motion made by Schmidt and seconded by Uhlir to approve the foregoing tax list corrections as submitted. There was no discussion. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

County Clerk Anne Pruss presented the following property tax levies for the 2019-2020 fiscal year:

<u>MADISON COUNTY</u>		
<u>FUND</u>	<u>LEVY</u>	<u>TOTAL</u>
General	0.240576	
Road/Bridge	None	
Federal Aid Secondary	0.120764	
Visitor's Promotion	None	
Visitor's Improvement	None	
ROD Preservation & Modernization	None	
Drug Law Enforcement	None	
Drug Testing	None	
CDBG #2	None	
Inheritance Tax	None	
911 Emergency Management	None	
Law Enforcement Operating	None	
Drug Court	None	
Road/Bridge Bond	0.017928	0.379268

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### CITIES AND VILLAGES

<u>CITY OR VILLAGE</u>	<u>FUND</u>	<u>LEVY</u>	<u>TOTAL</u>
City of Battle Creek	General Fund	0.449999	0.449999
City of Madison	General Fund	0.450000	0.450000
Village of Meadow Grove	General Fund	0.500000	
	Bond Fund	0.180388	0.680388
City of Newman Grove	General Fund	0.450000	0.450000
City of Norfolk	General Fund	0.193712	
	Bond Fund	0.037253	
	Economic Development Fund	0.024546	0.255511
City of Tilden	General Fund	0.450000	
	Bond Fund	0.336835	0.786835

### RURAL FIRE PROTECTION DISTRICTS

<u>NAME OF DISTRICT</u>	<u>FUND</u>	<u>LEVY</u>	<u>TOTAL</u>
Battle Creek Rural Fire	General Fund	0.035000	0.035000
Creston Rural Fire	General Fund	0.008918	
	Sinking Fund	0.004311	
	Bond Fund	0.010487	0.023716
Lindsay Rural Fire	General Fund	0.013421	0.013421
Madison Rural Fire	General Fund	0.035000	0.035000
Meadow Grove Rural Fire	General Fund	0.035000	0.035000
Newman Grove Rural Fire	General Fund	0.035000	0.035000
Norfolk Rural Fire	General Fund	0.035000	0.035000
Tilden Rural Fire	General Fund	0.020000	
	Bond Fund	0.008401	0.028401

### MISCELLANEOUS SUBDIVISIONS

<u>NAME OF SUBDIVISION</u>	<u>FUND</u>	<u>LEVY</u>	<u>TOTAL</u>
Educational Service Unit #7	General Fund	0.015000	0.015000
Educational Service Unit #8	General Fund	0.013253	0.013253
Lower Elkhorn Natural Resources District	General Fund	0.023700	0.023700
Lower Platte North Natural Resources District	General Fund	0.035512	0.035512
Madison County Ag. Society	General Fund	0.004914	
	Building Fund	0.006253	0.011167
Norfolk Airport Authority	General Fund	0.039692	0.039692
Norfolk Parking District #1	Vehicle Parking	0.350000	0.350000
Northeast Community College	General Fund	0.075000	
	Capital Improvement Fund	0.020000	0.095000
Railroad Transportation Safety District	General Fund	0.008284	0.008284
Norfolk Sanitary District	General Fund	0.014719	0.014719
Sanitary & Improvement District #3	General Fund	0.334859	0.334859
Sanitary & Improvement District #5	General Fund	0.076839	0.076839
Sanitary & Improvement District #9	General Fund	0.015276	0.015276
Sanitary & Improvement District #10	General Fund	0.070564	0.070564
Sanitary & Improvement District #13	General Fund	0.211005	
	Construction Fund	0.120878	0.331883

### SCHOOL DISTRICTS

<u>SCHOOL DISTRICT</u>	<u>GENERAL FUND</u>	<u>SPECIAL BUILDING FUND</u>	<u>QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND</u>	<u>TECHNOLOGY BOND FUND</u>				<u>TOTAL</u>
				<u>K-12</u>	<u>K-8</u>	<u>K-12</u>	<u>9-12</u>	
59-0001	0.709485	0.120654	0.011583			0.031145		0.872867
59-0002	1.000000	0.050000	0.038930		0.053529		0.031110	1.173569
59-0005	0.741723	0.020920			0.030215		0.056418	0.849276
59-0013	0.437906	0.016193				0.096382		0.550481
59-0080	0.622667					0.161161		0.783828
71-0067	0.297353	0.048249				0.044575		0.390177

Motion was made by Uhlir and seconded by Schmidt to approve the property tax levies for 2019-2020. There was no discussion. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

Chairman Ohl adjourned the meeting at 9:10 A.M. to November 13, 2019, at 9:00 A.M.

ATTEST:

County Clerk Anne M. Pruss

Christian Ohl, Chairman

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MADISON COUNTY, NEBRASKA

## COMMISSIONERS PROCEEDINGS

Madison, Nebraska

October 1, 2019

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

Advance notice of the meeting was published in the September 26, 2019, edition of The Norfolk Daily News. Copy of said notice was mailed to each Board member, and affidavit of acknowledgment of receipt of notice of meeting as published was executed.

Chairman Ron Schmidt called the meeting to order and notified the public of the posted copy of the Open Meetings Act, which was followed by a moment of silence and the Pledge of Allegiance to the flag of the United States of America. Present: Commissioners Christian Ohl, Ron Schmidt and Troy Uhlir, County Clerk Anne Pruss and County Highway Superintendent Richard Johnson. Norfolk Daily News reporter Jerry Guenther and WJAG reporter Cody Ronnfeldt were present until 10:18 A.M.

Commissioner Uhlir read the consent agenda into this record:

- 1) Approval of minutes of September 17, 2019, meeting
- 2) Approval of purchase of LED lights in the amount of \$20,392.90 from Electrical Engineering & Equipment Company, Norfolk
- 3) Approval of installation of LED lights in the Madison County Courthouse by RS Electric of Madison in an estimated amount of \$8,520.00
- 4) Acknowledge receipt of the Official Bond of Steve Schram as Interim Co-President for Northeast Community College
- 5) Approval of Matthew D. Geyer Lot Split in Section 6-22-3, which is located approximately 8 miles south and 1 mile east of the Village of Meadow Grove
- 6) Authorization for County Board Chairman to execute a three year lease agreement with Zodiac Properties III, LLC for District Seven Probation office

7) **RESOLUTION #2019-51**

WHEREAS, Check No. 19090308, dated September 17, 2019, and drawn on the Road/Bridge Fund in the amount of five hundred seven dollars and sixty cents (\$507.60), was made payable to Nebraska Harvestore Systems, 3201 South 13th Street, Norfolk, Nebraska, 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. 19090308, dated September 17, 2019, and drawn on the Road/Bridge Fund in the amount of five hundred seven dollars and sixty cents (\$507.60), is hereby cancelled.

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

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

Pursuant to published legal notice in the Thursday, September 26, 2019, edition of the Norfolk Daily News, Chairman Schmidt opened a public hearing at 9:34 A.M. regarding the proposed issuance by Madison County of revenue bonds in an aggregate principal amount not to exceed \$3,100,000 on behalf of Behavioral Health Specialists, Inc., a Nebraska nonprofit corporation, to finance a portion of costs of acquiring a building located at 1824 and 1900 Vicki Lane in Norfolk and authorizing the execution of documents relating thereto.

Mr. Jed Herblan of Kutak Rock, LLP, Attorneys at Law, serving as bond counsel for the proposed transaction, explained that D. A. Davidson is the placement agent, which is an entity that secures a bond, a bond purchaser or someone to buy the bond. He described that as the tax code is constructed, a political subdivision has to issue a bond for that to be tax exempt, and in this instance Madison County is serving as the issuer and would be loaning the proceeds to Behavioral Health Specialists who would utilize the proceeds to finance their project. He explained that the potential liability for the County is none aside from the loan payments Behavioral Health Specialists would owe the County under the loan agreement. He stated that the Act the bond is being issued under makes it clear that the County has no actual pecuniary liability.

Mr. Jay Fleecs, executive director of Behavioral Health Specialists, stated that there is a quite dramatic need for mental health services. He stated their main focus is short-term residency. Currently, there is a 16-bed short-term residence in Norfolk as well as a 25-bed short-term residence in Columbus. He emphasized the waiting lists for both residences. When the building in question became available, they thought it would be a great place to be able to offer all of their current services as well as expanding services. He explained that current services are run from three separate buildings. He stated the project would consist of two phases. The first phase would be to transition from a 16-bed facility to a 25-bed facility. Commissioner Ohl asked if they would be planning on keeping the other facilities. Mr. Fleecs stated they would keep them with the expectation of expanding other services.

There was no one else in attendance to speak in favor or in opposition.

Commissioner Troy Uhlir declared his status as being a board member for Behavioral Health Specialists and that he would be abstaining from the vote due to the conflict of interest.

The public hearing was closed at 9:44 A.M.

After discussion, the following resolution was introduced:

### RESOLUTION #2019-52

RESOLUTION OF THE BOARD OF COMMISSIONERS (THE "BOARD") OF THE COUNTY OF MADISON, NEBRASKA (THE "COUNTY") AUTHORIZING THE ISSUANCE BY THE COUNTY OF ITS REVENUE BOND (BEHAVIORAL HEALTH SPECIALISTS, INC. PROJECT), SERIES 2019 (THE "BOND") IN A PRINCIPAL AMOUNT NOT TO EXCEED THREE MILLION ONE HUNDRED THOUSAND DOLLARS (\$3,100,000), THE PROCEEDS OF WHICH WILL BE LOANED TO BEHAVIORAL HEALTH SPECIALISTS, INC. FOR THE PURPOSE OF FINANCING THE ACQUISITION, IMPROVEMENT AND EQUIPPING OF CERTAIN HEALTHCARE FACILITIES; MAKING FINDINGS AND DETERMINATIONS WITH REFERENCE TO THE BOND; DETERMINING THAT THE BOND SHALL NOT BE A LIABILITY OF THE COUNTY NOR A CHARGE AGAINST ITS GENERAL CREDIT OR TAXING POWERS; APPROVING AND AUTHORIZING EXECUTION OF A LOAN AGREEMENT AND RELATED DOCUMENTS; AUTHORIZING THE SALE OF THE BOND; DESIGNATING THE BOND AS A "QUALIFIED TAX-EXEMPT OBLIGATION"; GRANTING PUBLIC APPROVAL WITHIN THE MEANING OF SECTION 147(F) OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED; PROVIDING THAT THE INVALIDITY OF ANY PART OF THIS RESOLUTION SHALL NOT AFFECT THE REMAINDER; REPEALING ALL RESOLUTIONS OR PORTIONS THEREOF IN CONFLICT HERewith AND PROVIDING FOR THE EFFECTIVE DATE OF THIS RESOLUTION.

WHEREAS, the County of Madison, Nebraska (the "County") is a county and body politic created and validly existing under the laws of the State of Nebraska (the "State"); and

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WHEREAS, the County is authorized and empowered by the provisions of Chapter 13, Article 11, of the Nebraska Reissue Revised Statutes, as amended (the "Act"), to finance projects, as that term is defined in the Act, including, among other things, any land, building, or equipment or other improvement, and all real and personal properties deemed necessary in connection therewith, which shall be suitable for use as a nonprofit enterprise incurred to finance such land, building, equipment, improvement, or other properties, except that a project under this subdivision shall not include any portion of such land, building, equipment, improvement, or other properties to the extent used for sectarian instruction or study or devotional activities or religious worship, and to issue its revenue bonds for the purpose of financing the cost of acquisition, construction or purchase of any such projects; and

WHEREAS, Behavioral Health Specialists, Inc. (the "Borrower"), a Nebraska nonprofit corporation and an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended ("Code"), has requested that the County issue its revenue bonds in a principal amount not to exceed \$3,100,000 and loan the proceeds thereof to the Borrower for the purposes of financing the costs of acquiring, improving and equipping health care facilities located within the corporate boundaries and jurisdiction of the County (collectively, the "Project"), such Project to be owned and operated by the Borrower in furtherance of its charitable purpose, as well as paying certain costs of issuing such bonds; and

WHEREAS, following publication of a Notice of Public Hearing on the County's website on September 24, 2019, the Board of Commissioners of the County (the "Board") conducted a public hearing on October 1, 2019 pursuant to and in compliance with the requirements of Section 147(f) of the Code, at which all interested parties were given an opportunity to express their views orally or in writing for or against the proposed issuance in one or more series pursuant to a plan of financing of not to exceed \$3,100,000 principal amount of the County's revenue bonds to finance the costs of the Project; and

WHEREAS, the County has determined that the financing of the Project through the issuance of its bonds and the loan of the proceeds thereof to the Borrower will promote the public purpose of providing health care facilities and services; and

WHEREAS, the County has determined and agreed to issue its Revenue Bond (Behavioral Health Specialists, Inc. Project), Series 2019, in the principal amount not to exceed \$3,100,000 (the "Bond") under and pursuant to the Loan Agreement (the "Loan Agreement"), among the County, the Borrower and the lender to be named therein (the "Lender"), as purchaser of the Bond, for the purposes described herein and to sell the Bond to the Lender; and

WHEREAS, there have been prepared in connection with the issuance and sale of the Bond the following documents (collectively, the "Financing Documents") which have been presented to the Board on this date:

- (1) The form of the Loan Agreement setting forth the terms of the Bond and the conditions and security for the Bond; and
- (2) The form of the Federal Tax Agreement (the "Tax Agreement") between the Borrower and the County; and
- (3) The form of the Combination Deed of Trust, Security Agreement and Fixture Financing Statement (the "Deed of Trust"), from the Borrower to the trustee named therein for the benefit of the Lender, granting a mortgage lien on and a security interest in certain real property and assets described therein (this document not to be executed by the County); and

WHEREAS, it appears that each of the instruments above referred to, which are now before each of the members of the Board, is in appropriate form and is an appropriate instrument for the purposes intended; and

WHEREAS, the principal of, premium, if any, and the interest on the Bond are to be payable solely from the loan payments from the Borrower under the Loan Agreement and the other funds and collateral pledged thereto, and the Bond neither constitutes a general obligation of the County nor is secured by a pledge of or charge against the general credit or the taxing powers of the County; and

WHEREAS, all terms used herein and not otherwise defined herein shall have the meanings assigned to them in the Loan Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF MADISON, NEBRASKA, AS FOLLOWS:

### ARTICLE I

#### LEGAL AUTHORIZATION; FINDINGS

Section 1.01. Legal Authorization. The County is a body corporate and politic duly organized and existing as a county under the Constitution and laws of the State and is authorized to issue and sell its Revenue Bond pursuant to the provisions of the Act, this Resolution and the Loan Agreement. All terms used herein and not otherwise defined herein shall have the meanings assigned to them in the Loan Agreement.

Section 1.02. Findings and Determinations. Based on certain information from and representations of the Borrower, the Board has heretofore found and determined and does hereby make the following findings and determinations:

- (a) The loan of the proceeds of the Bond by the County to the Borrower pursuant to the terms of the Loan Agreement to finance the costs of the Project is in furtherance of the purpose set forth in the Act.
- (b) As represented and warranted by the Borrower, the Project consists of eligible "projects" as defined in the Act.
- (c) The County has been advised by the Borrower that the estimated cost of the Project, including, but not limited to, any original issue discount, reserves and Bond issuance costs, is not less than \$3,100,000.
- (d) The proceeds from the sale of the Bond are to be loaned to the Borrower pursuant to the Loan Agreement. The amount necessary to pay the principal of, premium, if any, and interest on the Bond, in the principal amount not to exceed \$3,100,000, is the same as the loan payments required to be paid by the Borrower under the Loan Agreement.
- (e) The Loan Agreement provides that the Borrower shall maintain the Project and carry all proper insurance with respect thereto and shall pay taxes and assessments, if any, with respect to the Project.
- (f) The Bond does not constitute an indebtedness or obligation as to which the faith and credit of the County, the State, or any other political subdivision of the State are pledged. The Bond is a special, limited obligation of the County, and the County shall pay the principal of, premium, if any, or interest on the Bond only from payments made to the County under the Loan Agreement and other amounts and collateral pledged thereto. The Bond shall not constitute nor give rise to a pecuniary liability of the County or a charge against its general credit or its taxing power.

### ARTICLE II

#### AUTHORIZATION AND ISSUANCE OF THE BOND;

#### AUTHORIZATION OF DOCUMENTS

Section 2.01. Authorization of Issuance of Bond; Terms of the Bond. For the purpose of making a loan to the Borrower to finance the costs of the Project, the Board authorizes the issuance by the County of a revenue bond in a principal amount not to exceed \$3,100,000 to be designated "County of Madison, Nebraska Revenue Bond (Behavioral Health Specialists, Inc. Project), Series 2019". The Bond will be issuable in fully registered form, without coupons, in the denomination or denominations set forth in the Loan Agreement. The Bond shall be in such series, bear such date and rate, mature and be payable at such place and in such form, carry such registration privileges, be subject to redemption, be executed, be in such form and contain such terms, security, covenants and conditions, all as set forth in the Loan Agreement.

The Bond shall be executed on behalf of the County by the manual or facsimile signature of the Chair or the Vice Chair of the Board and attested by the manual or facsimile signature of the County Clerk or the County Treasurer, or anyone authorized to sign on their behalf, all of whom are hereby authorized to execute and attest and deliver the Bond on behalf of the County.

Section 2.02. Sale of the Bond. Pursuant to the Loan Agreement, the Bond shall be sold to the Lender at a private sale at a price to be determined by the Borrower and the Lender. D.A. Davidson & Co., as placement agent for the Bond (the "Placement Agent"), shall be a paid a fee, as placement agent for the Bond, in an amount to be agreed to by the Borrower and the Placement Agent.

Section 2.03. Approval of Financing Documents. The form, terms and provisions of the proposed Loan Agreement and Tax Agreement are, in all respects, hereby approved, authorized, ratified and confirmed, and the Chair of the Board, the Vice Chair of the Board, the County Clerk and the County Treasurer (each, including any person authorized to act on his or her behalf, an "Authorized Officer"), or each individually, is authorized and directed to execute, acknowledge and deliver each of the Loan Agreement and the Tax Agreement, including counterparts thereof, in the name and on behalf of the County. The Loan Agreement and the Tax Agreement, each as executed and delivered, shall be in substantially the forms now before this meeting and hereby approved, subject to such changes therein as shall be approved by the Authorized Officer executing the same, such execution thereof to constitute conclusive evidence of the

# Commissioner's Record No. 26

## MADISON COUNTY, NEBRASKA

County's approval of any and all changes or revisions therein from the forms of the Loan Agreement and the Tax Agreement now before this meeting; from and after the execution and delivery of the Loan Agreement and the Tax Agreement by the County, the Authorized Officers and all other officers, agents and employees of the County are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Loan Agreement and the Tax Agreement as executed.

Section 2.04. Authority to Execute and Deliver Additional Documents; Further Authorizations. The Authorized Officers, or any individually, is authorized to execute and deliver for and on behalf of the County any and all additional certificates, documents and other papers and to perform all other acts as the party signing may deem necessary or appropriate to implement and carry out the purposes and intent of this Resolution.

### ARTICLE III PUBLIC HEARING AND APPROVAL

At the public hearing conducted by the Board on October 1, 2019 regarding the proposal of the County to issue the Bond for the purpose of financing the costs of the Project, all interested parties who desired to do so were given the opportunity to express their views orally and in writing for or against the proposed Bond and the Project. The Board has considered all oral and written statements which were made or filed for or against the proposed Bond, and hereby determines that the proposed issuance by the County of the Bond, for the purposes set forth in the Notice of Public Hearing and described in the preamble hereof, is in the best interest of the County, and the same is hereby approved in accordance with the public approval requirements of Section 147(f) of the Code and the Act.

### ARTICLE IV MISCELLANEOUS

Section 4.01. Limitation of Rights. With the exception of any rights herein expressly conferred, nothing expressed or mentioned in or to be implied from this Resolution or the Bond is intended or shall be construed to give to any person, other than the County, the Borrower and the Lender, any legal or equitable right, remedy or claim under or with respect to this Resolution or any covenants, conditions and provisions herein contained; this Resolution and all of the covenants, conditions and provisions hereof being intended to be and being for the sole and exclusive benefit of the County, the Borrower and the Lender as herein provided.

Section 4.02. Severability. If any provision of this Resolution shall be held or deemed to be or shall, in fact, be illegal, inoperative or unenforceable, the same shall not affect any other provision or provisions herein contained or render the same invalid, inoperative or unenforceable to any extent whatever.

Section 4.03 Immunity of Officers. No recourse for the payment of any part of the principal of, premium, if any, or interest on the Bond for the satisfaction of any liability arising from, founded upon or existing by reason of the issue, purchase or ownership of the Bond shall be had against any official, officer, member or agent of the County or the State, all such liability to be expressly released and waived as a condition of and as a part of the consideration for the issue, sale and purchase of the Bond.

Section 4.04. Bank-Qualified Obligations. The Board hereby designates the Bond as a "qualified tax-exempt obligation" as defined in Section 265(b)(3) of the Code. In addition, the Board hereby represents that:

(a) the aggregate face amount of all tax-exempt obligations to be issued by the County (and all subordinate entities thereof) during calendar year 2019 (other than certain private activity bonds and refunding bonds) is not reasonably expected to exceed \$10,000,000; and

(b) the County (including all subordinate entities thereof) will not issue an aggregate principal amount of tax-exempt obligations during calendar year 2019, including the Bond (other than certain private activity bonds), in excess of \$10,000,000, without first obtaining an opinion of nationally recognized bond counsel that the designation of the Bond as a "qualified tax-exempt obligation" will not be adversely affected.

Section 4.05. Post-Issuance Compliance Procedures. In connection with the issuance of the Bond, the Board approves and adopts the post-issuance compliance policies and procedures substantially in the form attached hereto as Exhibit A and made a part hereof (the "Post-Issuance Compliance Policies and Procedures") as may be supplemented from time to time as provided in the Post-Issuance Compliance Policies and Procedures. The Board authorizes and directs the officers and staff members of the County listed in the Post-Issuance Policies and Procedures (each, an "Authorized County Representative") to take such actions as any such Authorized County Representative, after appropriate consultation with Bond Counsel to the County, deems necessary, appropriate or desirable to finalize the Post-Issuance Compliance Policies and Procedures and to effect the implementation thereof. Notwithstanding the foregoing, pursuant to the Tax Agreement the County will assign to the Borrower its obligations with respect to post-issuance tax compliance as it pertains to the Bond, and the Borrower's acceptance of such assignment will be a condition to the issuance of the Bond.

Section 4.06. Incorporation of the Act. This Resolution does hereby incorporate by reference, as though fully set out herein, the provisions of the Act.

Section 4.07. Prior Resolutions. To the extent that the provisions of this Resolution conflict with provisions of prior resolutions, or parts thereof, the provisions of this Resolution shall control, to the extent of such conflicts.

Section 4.08. Effective Date. This Resolution shall be in full force and effect immediately upon its passage and approval.

Section 4.09. Captions. The captions or headings in this Resolution are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections of this Resolution.

Section 4.10. Validity of the Bond. The Bond shall contain a recital that such Bond is issued pursuant to and under the Act, and such recital shall be conclusive evidence of its validity and of the regularity of its issuance.

Motion was made by Ohl and seconded by Schmidt to approve Resolution 2019-52. There was no discussion. Roll call vote: Ayes, Ohl, Schmidt. Nays, none. Abstaining, Uhlir. Motion carried.

Motion was made by Ohl and seconded by Uhlir to deny payment of invoice #NEFLH82120919, based on NIRMA recommendation, for a bill submitted by Frontier Communications. Commissioner Ohl stated there had been an issue where there was some concern about a mower hitting a communications box. Investigation found it was too far off of the road for County equipment to have reached. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

In review of bids for the sale of County-owned property located in E1/2 Lot 9, block 28, Park Addition in the City of Norfolk (Parcel ID No. 590089560), it was noted that there was one bid for \$500. Commissioner Ohl stated it would remove potential County liability or maintenance issues. He believed it to be in the best interests of the County as well as the individual bidding that the bidder become the owner of the property.

Motion was made by Ohl and seconded by Uhlir to accept the bid of \$500 submitted by the adjacent property owner along with authorizing the County Board Chairman, Ron Schmidt, to execute documents pertaining to such property with a closing date of October 15, 2019. There was no further discussion. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

Approving a letter of engagement with Woods and Aitken for investigation into an employee complaint was the next agenda item to be discussed. Motion was made by Ohl and seconded by Uhlir to move into a closed session for a personnel issue at 9:52 A.M. There was no discussion. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

Chairman Schmidt returned the meeting to open session. Motion was made by Ohl and seconded by Uhlir to approve the letter of engagement with Woods and Aitken for investigation of an employee complaint. Roll call vote: Ayes, Ohl, Schmidt, Uhlir. Nays, none. Motion carried.

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MADISON COUNTY, NEBRASKA

The following reports were reviewed:

- 1) Fund balance report
- 2) District Seven Probation Office annual report

The following claims were audited:

	GENERAL FUND	
Total Net Payroll		157,411.85
Alpha Workforce Health	Medical Services, County Jail	55.00
American Family Life Assurance Company	Insurance Premiums	1,105.15
Apex Therapy Services LLC	Professional Services, Community Based Grant	650.00
Appeara	Rug Service, Supplies, Public Defender	29.64
Kathy Baker	Professional Services, Community Based Grant	111.25
Barco Municipal Products Inc.	Signs, County Sheriff	545.48
Binswager Glass	Building Repairs, Extension Office	684.58
Black Hills Energy	Gas Service, Zoning Department	10.38
Black Hills Energy	Gas Service, Noxious Weed Department	10.37
Black Hills Energy	Gas Service, Veterans Service Office	6.29
Blue Cross Blue Shield of Nebraska	Insurance Premiums	141,076.96
Bomgaars	Parts, Noxious Weed Department	7.35
Brandl Electric	Repairs, Public Defender	140.43
Carney Law PC	Legal Services, District Court	7,276.75
Champs Inc.	Maintenance Services, County Jail	2,500.00
Maria Izabel Chavez	Interpreting Services, Public Defender	520.00
City of Madison	Utilities, Courthouse	89.51
City of Norfolk	Utilities, Extension Office	117.36
City of Norfolk	Annual Appropriation, County Sheriff	3,000.00
City of Norfolk	Utilities, Veterans Service Office	42.06
City of Norfolk	Economic Development Funding	163,835.00
Colonial Life and Accident Insurance Company	Insurance Premiums	223.21
Connecting Point	Supplies, County Jail	198.00
Connecting Point	Software, Probation Office	8.50
Connecting Point	Contract Services	56.25
Cuming County Clerk	Contract Services, Community Based Grant	1,098.63
DAS State Accounting - Central Finance	Teletype Services, County Sheriff	262.29
DAS State Accounting - Central Finance	Teletype Services, County Jail	441.71
DAS State Accounting - Central Finance	Telephone Services, Veterans Service Office	61.60
Eakes Office Solutions	Supplies, County Treasurer	43.32
Eakes Office Solutions	Supplies, County Assessor	39.29
Eakes Office Solutions	Supplies, Zoning Department	5.97
Eakes Office Solutions	Supplies, Extension Office	16.59
Eakes Office Solutions	Supplies, County Sheriff	210.17
Eakes Office Solutions	Supplies, Probation Office	456.29
Egan Supply Company	Supplies, County Jail	203.43
Fastenal Company	Supplies, Courthouse	28.17
Fire Investigation Specialists, Inc.	Expert Witness Fees, Law Enforcement	2,392.31
First Concord Benefits Group	Flex Plan, Administrative Fees	2,111.19
Floor Maintenance & Paper Supply	Supplies, County Jail	588.60
Francotyp-Postalia Inc.	Postage, Public Defender	150.00
Frontier	Telephone Service, Courthouse	613.21
Gillette Printing	Supplies, County Jail	133.00
Naomi Hemphill	Cleaning Services, Public Defender	80.00
Hometown Leasing	Equipment Lease, Probation Office	544.02
Jack's Uniforms & Equipment	Uniforms, County Sheriff	129.89
Addisen Johnson	Mileage, Community Based Grant	66.12
K & S Door Co., Inc. dba Overhead Door Company	Supplies, Zoning Department	76.00
Jamie Lemus	Notary Renewal, Public Defender	80.00
Madison County Clerk	Tax Deposit, Retirement	83,274.97
Madison County Sheriff Inmate Fund	Supplies, Repairs, County Jail	497.75
Madison County Sheriff	Civil Process Fees, County Court	1,053.52
Madison County Sheriff	Civil Process Fees, District Court	728.77
Madison County Sheriff	Civil Process Fees, Mental Health	70.22
Madison County Treasurer	Health Insurance Reimbursement	338.16
Madison National Life Insurance Company	Insurance Premiums	296.66
Marathon	Supplies, Probation Office	474.35
Noah McWhorter	Contract Services, Zoning Department	707.00
Menards	Supplies, Zoning Department	2.61
Microtel Inn & Suites	Lodging, Register of Deeds	80.10
Midtown Health Center	Professional Services, Community Based Grant	81.25
Moyer & Moyer Law Firm	Legal Services, District Court	6,230.85
Nationwide Retirement Solutions	Deferred Comp	2,485.00
Nebraska Child Support Payment Center	Garnish of Wages	526.62
Nebraska Department of Revenue	Garnish of Wages	50.00
Nebraska Health and Human Services	State Institution Costs	20,881.11
Nebraska Public Power District	Utilities, Zoning Department	84.93
Nebraska Public Power District	Utilities, Extension Office	709.20

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## MADISON COUNTY, NEBRASKA

Nebraska Public Power District	Utilities, Noxious Weed Department	119.21
Nebraska Public Power District	Utilities, Veterans Service Office	34.21
Nebraska State Bar Association	Seminar Registration Fees, Public Defender	1,480.00
Nebraska Weed Control Association	Seminar Registration Fee, Noxious Weed Department	120.00
Norfolk Daily News	Publication Costs	358.04
Diane Nykodym	Mileage, Register of Deeds	180.96
Olson's Pest Technicians	Pest Control Services, Extension Office	65.00
One Office Solution	Supplies, County Clerk	73.76
One Office Solution	Equipment Maintenance, County Assessor	93.40
One Office Solution	Supplies, Public Defender	253.39
One Office Solution	Supplies, County Sheriff	30.07
One Office Solution	Supplies, County Jail	142.89
One Office Solution	Equipment Maintenance, Veterans Service Office	11.25
Michael Petersen	Contract Services, Community Based Grant	120.00
Physicians Laboratory, P.C.	Autopsy, Law Enforcement	2,050.00
Pittney Bowes Inc.	Equipment Rent, Zoning Department	67.96
Priority Communications & Solutions	Telephone Repairs, Courthouse	85.00
Ramada Inn	Lodging, Veterans Service Office	237.00
Redwood Toxicology Lab, Inc.	Medical Testing, Probation Office	667.15
RR Donnelley Company	Supplies, County Sheriff	126.50
Lee Sherry	Postage, Lodging, Mileage, Extension Office	217.40
Signs & Shapes International	Supplies, County Sheriff	318.00
Sparklight	Internet Service, Probation Office	263.99
State of Nebraska, Department of Corrections	Boarding Prisoners, County Jail	1,272.60
Stonacek Funeral Chapel	Cremation, General Assistance	2,200.00
Stratton, DeLay, Doele, Carlson, Buettner & Stover	Legal Services, District Court	1,510.28
Summit Food Services LLC	Inmate Meals, County Jail	11,361.30
T & I Enterprises, LLC	Garnish of Wages	47.35
Tax Valuation, Inc.	Contract Services, Reappraisal	3,500.00
Thompson Reuters-West	Subscription, Public Defender	307.78
US Bank Corporate Payment System	Fuel, Repairs, Supplies, Uniforms, County Sheriff	1,194.32
US Bank Corporate Payment System	Fuel, Juvenile Accountability	99.91
US Bank Corporate Payment System	Supplies, County Attorney	39.99
Verizon Wireless	Telephone Service, Reappraisal	40.01
Verizon Wireless	Telephone Service, County Sheriff	1,604.56
Verizon Wireless	Telephone Service, Law Enforcement	59.61
Verizon Wireless	Failover Router, Courthouse	80.02
Vision Service Plan	Insurance Premiums	449.19
Walmart	Supplies, Community Based Grant	85.55
Zodiac Properties, LLC	Rent, Probation Office	12,075.08

### ROAD/BRIDGE FUND

Total Net Payroll		34,070.81
American Family Life Assurance Company	Insurance Premiums	573.88
Asphalt & Concrete Materials	Asphaltic Materials	2,448.60
Battle Creek Light & Power	Utilities	154.58
Bauer Built Tire	Tire Repairs	921.40
Black Hills Energy	Gas Service	26.68
Blue Cross Blue Shield of Nebraska	Insurance Premiums	33,805.57
Bomgaars Supply	Shop Supplies	61.79
Central Sand & Gravel	Gravel	2,357.70
City of Madison	Utilities	502.27
City of Norfolk	Utilities	26.15
Colonial Life and Accident Insurance Company	Insurance Premiums	85.03
Dale R. Johnson Ent Inc.	Gravel	8,621.70
DAS State Accounting	Telephone Service	24.21
Deere & Company	Disk Mower	7,430.65
Eagle Broadband, Inc.	Semi-Annual Internet Service	239.70
Fastenal Company	Parts	7.47
First Concord Benefits Group	Administration Fees, Flex Plan	737.28
Frontier	Telephone Service	182.37
Donald Gasper	Gravel, Hauling Services	2,250.00
Jebro, Inc.	Asphaltic Materials	188,794.45
Johnson Engineering Company	Professional Services	5,915.00
Kelly Supply Company	Parts	71.04
Kimball Midwest	Parts	65.00
Lafleur Seed Mills	Roadside Seeding	1,288.00
Lawson Products	Parts	22.93
Loup Power District	Utilities	104.98
Madison County Clerk	Tax Deposit, Retirement	19,325.25
Madison National Life Insurance Company	Insurance Premiums	51.71
Matheson Tri-Gas Inc.	Shop Supplies	227.27
Matteo Sand & Gravel Co., Inc.	Gravel	30,022.20
Menards	Shop Supplies	57.92
MetroCounty USA, Inc.	Traffic Counters	5,885.00
Nationwide Retirement Solutions	Deferred Compensation	6,259.28
Nebraska Child Support Payment Center	Garnish of Wages	93.24

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## MADISON COUNTY, NEBRASKA

Nebraska Harvestore Systems	Parts	253.80
Nebraska Public Power District	Utilities	248.28
Pinkelman Truck & Trailer	Parts, Repairs	4,610.41
Potters Industries LLC	Road Paint	4,800.00
Power Plan	Parts, Repairs	2,409.61
Prime Sanitation	Garbage Disposal Services	58.50
RDO Truck Centers	Parts, Repairs	2,747.11
Rise Broadband	Internet Service	131.70
Road Builders Machinery & Supply	Equipment Rent	5,975.00
Rose Equipment Inc.	Parts	1,293.96
Sta-Bilt Construction Inc.	Armor Coat Application	99,788.75
Stanley Petroleum Maintenance Inc.	Repairs	260.00
T-Bone North	Fuel, Repairs	8,570.22
Tim Koenig Trucking LLC	Gravel	3,439.68
Truck Center Companies	Parts	45.15
Village of Meadow Grove	Utilities	70.00
Vision Service Plan	Insurance Premiums	97.62
VISITORS PROMOTION FUND		
Norfolk Area Visitors Bureau	Administration Fees	979.98
VISITORS IMPROVEMENT FUND		
Norfolk Area Visitors Bureau	Administration Fees	4,327.96
911 EMERGENCY FUND		
Century Link	Telephone Services	787.71
LAW ENFORCEMENT OPERATING FUND		
Encartele, Inc.	Telephone Cards	3,600.00
DRUG COURT FUND		
Redwood Toxicology Lab	Medical Testing	24.95

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

The Board adjourned at 11:48 A.M. to Wednesday, October 16, 2019, at 9:30 A.M.

ATTEST:

\_\_\_\_\_  
County Clerk Anne M. Pruss

\_\_\_\_\_  
Ronald Schmidt, Chairman  
County Board of Commissioners