

BOARD OF EQUALIZATION

Madison, Nebraska

October 7, 2014

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

Advance notice of meeting was published in the Thursday, October 2, 2014 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Lee Klein 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 Lee Klein, Jerry McCallum, and Christian Ohl, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer. County Attorney Joseph Smith was present from 9:00 A.M. to 9:10 A.M.

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

Motion was made by McCallum and seconded by Klein to approve the minutes of September 23, 2014 meeting. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The Board re-considered an exemption application filed by The Arc of Norfolk for real property located in Section 6-24-3 which was tabled at the September 23, 2014 meeting. County Attorney Joseph Smith explained that the Commissioners asked for an opinion on the exemption application filed by The Arc. He stated that this is not the first time that this situation has occurred since years ago the Ponca Tribe had a similar issue and the organization is tax exempt on a different section. He explained that the Ponca Tribe bought some low income housing and the issue is that the statute requires the entity to be non-profit and the land to be used exclusively for charitable purposes. He explained that in the Ponca Tribe case, low income housing is kind of in the middle because there is payment involved, but there is also public service attached to it. He stated that the County won the lawsuit based on the law, but later the Legislature changed the statute with respect to the Ponca Tribe.

Mr. Smith explained that the first issue is whether The Arc is non-profit, which it is. In addition, he stated that the second issue is whether the land is being used exclusively for a charitable purpose. He stated that in the case of The Arc, he understands that the land is being leased to some farmer who will pay some rent, which is not a charitable purpose. He stated that low income housing of the Ponca Tribe is more towards a charitable purpose than the situation of The Arc. Mr. Smith reported that there was a case in Omaha of a girls' home or pregnancy shelter in which the Supreme Court ruled that the statutory requirements were met because there was counseling onsite. He also reported that another case was the Bar Association where the foundation had a big building and they lease out space, so there was a question of whether it was tax exempt and the answer was no.

Commissioner Ohl asked if The Arc could find some charitable purpose for the land in future years, either in part or whole, could it be tax exempt. County Attorney Joseph Smith responded that if The Arc made a park for handicapped children or constructed a building used for a school and that is all the land would be used for, then it could qualify for tax exemption. He explained that the case of the Ponca Tribe was controversial because the County had previously given an exemption to another organization in the past and they weren't Indian, so the County was accused of discrimination.

County Assessor Jeff Hackerott reported that he spoke to Ami Stubben, Executive Director of The Arc, and discussed the current use of the property and future plans. He stated that there are 234 acres of property and a majority is in the CRP program, some of the parcel is trees and shelterbelt, and two fields are leased to a farmer. He reported that the property did not appear to meet the use requirements because its use is to generate income. He stated that the property was gifted to The Arc as a means to generate income to sustain the organization. He stated that The Arc has been paying the taxes on the property for the last five years and it has taken this long for the actual deed to get signed over to The Arc because of some trust or estate issues. Mr. Hackerott stated that Ms. Stubben asked what the Arc could do to get an exemption approved for the property and he advised that The Arc must find a charitable use for the property. He suggested a nature laboratory as a possible charitable use. He said that he discussed the application with the Department of Revenue staff who advised that the property must be used for a charitable or educational purpose, not the income generated by the property.

County Attorney Joseph Smith stated that the organization doesn't pay taxes on the income because they are tax exempt; but, the property itself is still taxable. He stated that the County must be consistent when granting exemptions.

After discussion, a motion was made by Klein and seconded by McCallum to deny the exemption application submitted by The Arc since the property is not being used for educational, charitable, or religious purposes. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted the following tax list corrections:

- #2992: Focal Point Rentals & Designs, 2608 West Maple Avenue, Norfolk
Addition to the tax rolls in the amount of \$64.46 for acceleration of the 2014 personal property taxes due to closing of the business in July 2014
- #2993: Richard and Mary Vakoc, P.O. Box 91, Battle Creek
Addition to the tax rolls in the amount of \$240.40 for correction to 2013 personal property taxes due to irrigation equipment that was added to the 2013 tax rolls
- #2994: Richard and Mary Vakoc, P.O. Box 91, Battle Creek
Addition to the tax rolls in the amount of \$315.42 for correction to 2012 personal property taxes due to irrigation equipment that was added to the 2012 tax rolls
- #2995: Mid-Nebraska Lutheran Home, Inc., P.O. Box 459, Newman Grove
Deduction from the tax rolls in the amount of \$117.06 for correction to 2013 real estate taxes after approval of an exemption application

After discussion, a motion was made by McCallum and seconded by Klein to approve the tax list corrections as submitted. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Chairman Ohl stated that one issue with the levies is the 4 cent allocation to the rural fire districts. County Clerk Nancy Scheer explained that in calculating the levies for the fire districts, it was discovered that the property tax requests on the budgets for Battle Creek Rural Fire District and Norfolk Rural Fire District did not calculate to 4 cents. She stated that she emailed the State Auditor's office and advised that all the fire districts in the County are part of a Mutual Finance Organization (MFO) and explained that the Board of Commissioners approved the 4 cent levy requested by the fire districts; however, two of the fire districts submitted property tax requests that did not equal the 4 cent levy and inquired what the Commissioners' obligations were for setting the levies. She reported that the response received from Deann Haeffner at the State Auditor's Office was that the Board's obligation is to set the levy based upon the tax request submitted; but, some of the fire districts may be unhappy when they find out that they may lose the state money because several districts did not levy the correct amount. She stated that the Auditor's Office also advised that it is not the Board's obligation to notify the fire districts, but the districts may appreciate notification. Mrs. Scheer reported that she called the preparer of the two fire districts, Bert Lampli, and told him about the email with the State Auditor. She reported that Mr. Lampli explained that the property tax amounts of both budgets were reduced by the motor vehicle pro rate revenue and that he made a mistake on both budgets, but does not plan to amend the budgets. She stated that she advised Mr. Lampli that the levy rates would be calculated using the property tax request on the budget documents as directed by Deann Haeffner from the State Auditor's Office and that the levy would not be set at 4 cents as agreed upon by the MFO. Mrs. Scheer reported that Mr. Lampli's response to her later in an email was that he also visited with a staff member from the State Auditor who said that their office has nothing to do with the MFO contracts and he sees no way at this point to change the levy to 4 cents and since the amount is infinitesimal, he assumed that it would be ignored. In addition, the email from Mr. Lampli stated that the only entity to complain would be Madison as they stand to lose their MFO money if this becomes a major issue.

Commissioner McCallum questioned what would happen with Newman Grove and Meadow Grove Rural Fire Districts. County Clerk Nancy Scheer responded that Mr. Lampli should know which fire districts are part of the MFO. Commissioner McCallum recommended that someone call Norfolk City Administrator Shane Weidner and tell him of the situation. County Clerk Nancy Scheer suggested that one of the Board members contact Mr. Lampli if the levy is set at 4 cents instead of a rate based upon the property tax requests as recommended by the State Auditor's Office. She reported that she has previously discussed the matter with Mr. Lampli and he stated that he would not amend the budget; however, it is the responsibility of the Board of Equalization to set the levy.

Commissioner McCallum stated that Norfolk City Administrator Shane Weidner could get Mr. Lampli to correct the budget. He questioned if the Battle Creek and Norfolk rural fire districts have been notified that they may lose the MFO funding and County Clerk Nancy Scheer responded that she only spoke to Mr. Lampli about this situation. Commissioner McCallum stated that if Norfolk City Administrator Shane Weidner is notified, he may contact Mr. Lampli and request that the budgets be amended so that the property tax amounts equal a 4 cent levy.

Chairman Ohl reported that he spoke to Deann Haeffner from the State Auditor's Office two different times and she said that if the Board of Equalization approves a 4 cent levy, the budgets must be corrected as soon as possible. He stated that he doesn't want any of the fire districts to lose out on the MFO funding.

Commissioner McCallum questioned how much time Mr. Lampli has to amend the budget and County Clerk Nancy Scheer responded that levies can be corrected until November 5th. Commissioner Klein questioned if the decision to set the levies should be tabled and Commissioner McCallum suggested that the decision be tabled until both fire districts know that Mr. Lampli will not amend the budgets. County Clerk Nancy Scheer stated that the levies must be set by October 15th and if the levies are not set at this meeting, the Board of Equalization must meet in special session. Commissioner McCallum stated that the Board of Equalization could set the levies and then Mr. Lampli could amend the fire district budgets. He reiterated that he wants to make sure that the Battle Creek and Norfolk rural fire districts are aware that Mr. Lampli has been notified to amend the budgets. Chairman Ohl asked if the levy should be set at 4 cents for all the rural fire districts and Commissioner McCallum responded affirmative. Commissioner Klein stated that if the budgets do not get amended, then the levy rates can be amended at a future meeting; however, all the other rural fire districts will question why the Battle Creek and Norfolk rural fire district budgets weren't changed.

After discussion, County Clerk Nancy Scheer presented the following property tax levies for the 2014-2015 fiscal year:

<u>MADISON COUNTY</u>			
<u>FUND</u>		<u>LEVY</u>	<u>TOTAL</u>
General		0.242551	
Road/Bridge		None	
Federal Aid Secondary		0.103196	
Visitor's Promotion		None	
Visitor's Improvement		None	
ROD Preservation and 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		0.010000	0.355747
<u>CITIES AND VILLAGES</u>			
<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	0.499403	
	Bond Fund	0.147602	0.647005

CITIES AND VILLAGES (CONTINUED)

City of Newman Grove	General Fund	0.449591	0.449591
City of Norfolk	General Fund	0.154870	
	Bond Fund	0.058135	
	Economic Development Fund	0.033668	0.246673
City of Tilden	General Fund	0.422000	
	Bond Fund	0.397639	0.819639

RURAL FIRE PROTECTION DISTRICTS

<u>NAME OF DISTRICT</u>	<u>FUND</u>	<u>LEVY</u>	<u>TOTAL</u>
Battle Creek Rural Fire	General Fund	0.025708	
	Bond Fund	0.014292	0.040000
Creston Rural Fire	General Fund	0.007772	
	Sinking Fund	0.004830	
	Bond Fund	0.012239	0.024841
Lindsay Rural Fire	General Fund	0.014404	0.014404
Madison Rural Fire	General Fund	0.040000	0.040000
Meadow Grove Rural Fire	General Fund	0.014040	
	Sinking Fund	0.008880	
	Bond Fund	0.017080	0.040000
Newman Grove Rural Fire	General Fund	0.040000	0.040000
Norfolk Rural Fire	General Fund	0.040000	0.040000
Tilden Rural Fire	General Fund	0.020000	
	Sinking Fund	0.015856	0.035856

MISCELLANEOUS

<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	0.012625	0.012625
Lower Elkhorn Natural Resources District	General Fund	0.025105	0.025105
Lower Platte North Natural Resources Dist.	General Fund	0.047231	0.047231
Madison County Agricultural Society	General Fund	0.005117	
	Building Fund	0.006511	0.011628
Norfolk Airport Authority	General Fund	0.030624	0.030624
Norfolk Parking District #1	Vehicle Parking	0.350000	0.350000
Northeast Community College	General Fund	0.079000	
	Capital Improvement Fund	0.020000	0.099000
Railroad Transportation Safety District	General Fund	0.006000	0.006000
Norfolk Sanitary District	General Fund	0.009903	0.009903
Sanitary & Improvement District #3	General Fund	0.335375	0.335375
Sanitary & Improvement District #5	General Fund	0.104144	0.104144
Sanitary & Improvement District #9	General Fund	0.017618	0.017618
Sanitary & Improvement District #10	General Fund	0.093687	0.093687
Sanitary & Improvement District #13	General Fund	0.095362	
	Construction Fund	0.187383	0.282745

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 K-12</u>	<u>BOND FUND K-8</u>	<u>BOND FUND K-12</u>	<u>BOND FUND 9-12</u>	<u>TOTAL</u>
59-0001	0.831592	0.078231	0.014224			0.034137		0.958184
59-0002	1.039894	0.009999	0.050043	0.005126	0.070258		0.040105	1.215425
59-0005	0.783158	0.048057			0.033378		0.062177	0.926770
59-0013	0.420213	0.013702			0.006256		0.024145	0.464316
59-0080	0.730367	0.078558						0.808925
70-0002							0.000000	0.000000
71-0067	0.310934	0.050077			0.009110		0.016352	0.386473

Motion was made by Klein and seconded by McCallum to adopt the property tax levies for the 2014-2015 fiscal year as listed above. Roll call vote: Ayes, Klein, McCallum and Ohl. Nays, none. Motion carried.

The Board of Equalization members agreed that Chairman Ohl should contact Bert Lampli requesting that the budgets for the Battle Creek and Norfolk rural fire districts be amended so that the property tax requests equal a 4 cent levy.

The Board of Equalization adjourned at 9:20 A.M.

County Clerk Nancy Scheer

Christian Ohl, Chairman
County Board of Equalization

COMMISSIONERS PROCEEDINGS

Madison, Nebraska

October 7, 2014

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

Advance notice of meeting was published in the Thursday, October 2, 2014 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Lee Klein 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 Lee Klein, Jerry McCallum, and Christian Ohl, County Highway Superintendent Richard Johnson, County Clerk Nancy Scheer, Norfolk Daily News reporter Jerry Guenther, US92 Reporter Anthony Rogers, and WJAG reporter Susan Risinger.

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

- 1) Approval of minutes of September 23, 2014 meeting
- 2) Acknowledge receipt of the Cost Allocation Plan based on actual expenditures for the fiscal year ended June 30, 2013 and authorization for County Board Chairman to execute the certification
- 3) Approval of Deon A. Hintz's Lotsplit located in Section 35-23-1, which is 5 miles south, 2 miles east, and ½ mile south of Norfolk on 557th Avenue
- 4) Approval of Todd S. Stewart's Lotsplit located in Section 35-24-4, which is 1½ miles south and ¼ mile west of Meadow Grove on 840th Road
- 5) Appoint the City of Norfolk Planning and Zoning Department to assist with zoning for Madison and Pierce Counties beginning October 13, 2014 until a Zoning Administrator is hired. In the interim, the Madison County Zoning Office located at 1111 Bonita Drive, Norfolk will remain open from 8:00 A.M. to 12:00 Noon each weekday.
- 6) RESOLUTION #2014-52

WHEREAS, Check No. 14080259, dated August 12, 2014, and drawn on the General Fund in the amount of six hundred ninety dollars and fifty six cents (\$690.56), was made payable to Ronald Trice, 9336 South Elizabeth, Chicago, Illinois 60636, 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. 14080259, dated August 12, 2014, and drawn on the General Fund in the amount of six hundred ninety dollars and fifty six cents (\$690.56), is hereby cancelled.

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

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

Pursuant to published legal notice in the Saturday, September 27, 2014 edition of The Norfolk Daily News, Chairman Klein opened a public hearing at 9:31 A.M. to receive citizens' comments regarding the application of Eugene Felber to allow a construction business on property in Section 28-21-4, which is located approximately 1 mile north of Newman Grove on Highway 45. Eugene Felber was present during the hearing.

Interim Zoning Administrator Audrey Marks read the Statement of Facts and the permit conditions proposed by the Joint Planning Commission.

Eugene Felber explained that he plans to have a 60' by 90' building constructed, but he may not have time to get started on the project this year. He stated that the dirt work is not completed yet, so the trees have not been planted.

No one spoke at the hearing in opposition to the conditional use permit. Chairman Klein closed the hearing at 9:34 A.M. After discussion, the following resolution was introduced for consideration:

RESOLUTION #2014-53

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

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

Finding of Facts

1. This application is consistent with the Madison County Comprehensive Plan.
2. This application is consistent with the Madison County Zoning and Subdivision Regulations and the Zoning Map.
3. The proposed construction yard fronts Highway 45.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Madison County, Nebraska, hereby grants a permanent Conditional Use Permit to Eugene Felber to allow a construction business as per Section 404: AT Agricultural Transition District, 2003 Madison County Zoning and Subdivision Resolution, on the following described land:

Part of the Southeast $\frac{1}{4}$ of the Northeast $\frac{1}{4}$ of Section 28, Township 21 North, Range 4 West of the 6th P.M., Madison County, Nebraska

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

1. The area of the property used for storage of equipment, supplies, etc., must be surrounded by a fence.
2. The east part of the yard facing Highway 45 and the north part of the yard must be planted with trees no less than 4' in height at the time of planting or must be screened by an opaque fence.
3. All chemicals including fuels and explosives must be stored as to state and federal regulations.
4. No fuels may be stored using a below ground storage tank.
5. Buildings for storage, vehicle maintenance and offices may be built outside of any fenced storage area provided nothing is stored outside the buildings.
6. A sign not exceeding six square feet may be posted by the entrance to the facility.
7. This Conditional Use Permit is for a period of five years. If there are no complaints or problems with the facility at the closure of this permit, the permit shall be renewed by the Zoning Administrator for an additional 15 years.

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

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

Pursuant to published legal notice in the Saturday, September 27, 2014 edition of The Norfolk Daily News, Chairman Klein opened a public hearing at 9:34 A.M. to receive citizens' comments regarding the conditional use permit application of Mark and Elizabeth Hansen to construct a house on less than 40 acres on property located in Section 35-24-4, which is located approximately 2 miles south and $\frac{1}{4}$ west of Meadow Grove on 840th Road. Mark Hansen and Todd Stewart were present during the hearing.

Interim Zoning Administrator Audrey Marks read the Statement of Facts and the permit conditions proposed by the Joint Planning Commission.

Mark Hansen requested approval of the permit. Todd Stewart explained that his daughter and son-in-law, Mark and Elizabeth Hansen, plan to build a house.

No one spoke at the hearing in opposition to the conditional use permit. Chairman Klein closed the hearing at 9:36 A.M. After discussion, the following resolution was introduced for consideration:

RESOLUTION #2014-54

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

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

Finding of Facts

4. This application is consistent with the Comprehensive Plan.
5. This application is consistent with the Zoning and Subdivision Regulations and the Zoning Map.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Commissioners of Madison County, Nebraska, hereby grants a permanent Conditional Use Permit to Mark and Elizabeth Hansen for a single family dwelling on less than forty acres as per Section 403: AG2 Primary Agricultural District, 2003 Madison County Zoning and Subdivision Resolution, on the following described land:

Part of the SW $\frac{1}{4}$ of the SE $\frac{1}{4}$ of Section 35, Township 24 North, Range 4 West of the 6th P.M., Madison County, Nebraska further described as Todd S. Stewart's Lotsplit

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

1. This Conditional Use Permit allows a single family home on less than 40 acres.
2. This Conditional Use Permit is permanent and may be transferred between owners.
3. With the passage of this permit, the applicant and/or residence builder realizes that the new residence is going to be subject to livestock odors, dust and general nuisances. This does not, however, mean that the applicant is giving up the right to be protected by Madison County and the State of Nebraska.
4. The applicant should be aware it is his responsibility to remove any Nebraska Noxious Weeds found on the property at any time after the approval of this application by the County Board of Commissioners.
5. A copy of the signed permit must be recorded with the Madison County Register of Deeds office by Mark and Elizabeth Hansen.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that upon taking effect of this Resolution, 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 McCallum and seconded by Ohl that the foregoing resolution be adopted. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Pursuant to published legal notice in the Tuesday, September 23, 2014 edition of the Norfolk Daily News, Chairman Klein opened a public hearing at 9:35 A.M. to receive citizens' comments regarding proposed amendments to the regulations and rules of the Madison County General Assistance and Medical Assistance program.

Kathy Nordby, Midtown Health Clinic Director, and Melodee Drenkow, Midtown Health Center Human Resources/Grant/Special Project Manager, were present at the hearing to explain the proposed amendments. Also in attendance were funeral directors Greg and Joe Brockhaus from Brockhaus Funeral Home, John Burns from Home for Funerals, and Bill Stonacek from Stonacek Funeral Home.

Kathy Nordby explained that they investigated neighboring counties regarding the General Assistance program to make sure that the eligibility criteria reflected the needs of the population and that the amount of services provided and level of reimbursement for providers was adequate. She stated that they focused particularly on counties the same size and asked for information on the base income level, reimbursement amounts for eligible clients, and compensation for funeral homes for burials.

Chairman Klein reported that the recommendations are to increase rental assistance from \$200 to \$350, increase income levels from \$225 to \$350, and increase burial costs from \$2,000 to \$2,200.

Greg Brockhaus from Brockhaus Funeral Home testified that he called surrounding counties regarding county burial assistance programs. He asked if the County Board members would be open to discussion of the proposed increase for county burial costs. In addition, he inquired what the Board members' opinion is on possibly considering a standard policy that they could tell families what the County provides when they have no funds so the family can decide if they would accept what the County provides or if they want to seek other assistance.

John Burns from Home for Funerals asked the Board to adopt a written policy of what the County will provide. He also asked for consideration of the amount. He reported that presently out of the \$2,000 reimbursement that the funeral homes received from the County Assistance program for a burial, the funeral home is required to pay for a grave opening, a grave liner required by the cemetery, and delivery charges for the grave liner and tent set up. He explained that when these three items are combined, the funeral home is losing money. Mr. Burns explained that these service providers are not deducting anything from the cost and the expense is all on the funeral home to provide these items for the amount of money that is being reimbursed by the County. He inquired if the Board members would be interested in covering the costs of these items and he submitted a breakdown of the costs.

Commissioner Ohl inquired if these costs have been increasing or if there are new regulations or requirements. John Burns responded that these costs increase annually. He stated that the bottom line of approximately \$6,100 is nowhere near the amount subsidized by the County. He reiterated that none of the other providers take a reduction since the grave opening must be paid in full, the concrete grave liner must be paid in full, and the delivery charges to get the grave liner to the cemetery must be paid. He stated that these items are at the expense of the funeral home from the supplement reimbursed by the County.

Commissioner Ohi questioned what type of written policy the funeral directors want. John Burns responded that funeral homes would like some type of policy so that when families come in requesting assistance, the funeral directors can provide a written document listing what items and services the County will provide. He explained that the funeral homes have a deadline to provide services immediately. He stated that he doesn't understand why the funeral home needs to cover services provided by other companies and he asked the Commissioners to pay the funeral homes something for the other services.

Chairman Klein stated that some counties only pay for cremations and if the family wants to have a full funeral, they need to provide the additional funds. He reported that the information gathered by Brockhuas Funeral Home indicates that Pierce and Stanton Counties only provide cremation.

John Burns stated that the funeral directors would like to visit with the Commissioners about how to draft the policy. He stated that his only complaint is that the way the General Assistance program currently works is that the funeral homes are paying for the grave opening, grave liner, and the delivery of the grave liner all out of their pockets. He explained that it costs a lot to keep the doors open and to have someone on call 24 hours every day.

Kathy Nordby stated that many other surrounding counties may have none or only one or two funerals a year. She stated that, in other counties the size of Madison, there are more funerals and more competition or resources. He stated that since they have been administering the General Assistance program, they have been involved in situations where they have approved funds for County assistance and then later the family member has been relocated from where first buried. She stated that they have guidelines and posting the guidelines to give to a family so they understand that if they accept the County funding, they can't add to the cost to relocate the person to another area should the family become affluent at some point or if a marker is added, the family will be responsible. She stated that for personal reasons some families won't choose cremation.

Greg Brockhaus reported that after cremation, under state law, a licensed funeral director does not need to be present and the family can go to the church and have a funeral service. He explained that the funeral homes in Norfolk usually help the family set up a funeral. He stated that the cemetery costs, the delivery and tent costs, and the grave digging costs are being provided by people who are not taking County assistance for these services, so the funeral home that sets up all these services is cash advancing these costs. He explained that they are in a situation now where they were given County burial approval and the paperwork was lost in moving the General Assistance office, so they haven't received payment from the County and they can't have the family re-apply so they are out the entire cost for the services provided. He stated that sometimes with the County Assistance program, the family comes in and says that the family member received Medicaid and has no funds, so they want to apply for County assistance. He stated that as a funeral director, they are trying to determine at the time of making the arrangements if the family really needs assistance. He stated that a similar situation is when someone needs money for food, the County won't give the person enough money to have a steak, but will give the person funds to get adequate nutrition. He asked the County Commissioners to establish a policy where they can tell families that when they aren't able to pay for a full funeral, they relinquish all their rights so the County will take over and provide the items set forth in the guidelines. Chairman Klein stated that guidelines are something that the County can work on for the future.

Kathy Nordby stated that the General Assistance staff members are making the assumption that the funeral homes are investigating all other options for the family because they also have the same timeframe as the funeral homes and need to establish resources in a family unit after a death.

Chairman Klein stated that if a proposal is drafted, the Commissioners could discuss it at a future meeting. Commissioner McCallum stated that County may consider cremation only since other counties already have this policy. He stated that there is nothing sinful about cremation and that cremation would be a fair cost for the taxpayers. He stated that possibly the County Board could consider a policy that provides cremation and if the family wants the extra expense of a funeral they could pay the remainder of the costs.

Kathy Nordby stated that they need to carefully consider the policy because if the person is truly indigent because he lived on social security and outlived his wealth, the family can't accept the County burial assistance to be used as a deductible to offset whatever additional services the family wants.

John Burns stated that Kathy Nordby has a very valid point and when the County decides on a policy, it is his opinion that whatever the County decides to do, that is what will be provided. Kathy Nordby stated that if people are truly indigent, they don't get a Cadillac. John Burns stated that if the County is truly considering cremation only, would the Commissioners be willing to give a letter to the funeral homes stating that the funeral homes will not be held responsible when the cremation takes place. He inquired what happens if someone shows up at the funeral home and questions what right the funeral home had to cremate the deceased. Commissioner McCallum responded that the funeral home can advise family members that the County only offers cremation and it is not a decision of the funeral director. John Burns stated that the current society will sue over anything and if the Commissioners mandate that the County will only pay for a cremation, they should meet with the County Attorney prior to adopting this policy.

Kathy Nordby stated that if the family states that they have no responsibility for the deceased and they are relinquishing their rights by accepting the County burial assistance funds, then suing the funeral home or the County should not be a concern.

John Burns stated that when a family relinquishes their rights, the funeral homes try to have everyone sign the authorization for the cremation to take place so that everyone understands what is going on, but suddenly they may get another family member who comes in and asks why they didn't get to sign the authorization. He explained that there are times when they meet with the family and after explaining options, the funeral director walks out to let the family figure out what they want to do.

Commissioner McCallum stated that if the County would offer to pay \$6,100, which is the full cost for a funeral, and the family wants an \$8,000 funeral, does that mean they can sue the funeral home or the County for not paying the extra expenses. John Burns responded that the funeral directors would like a policy that states exactly what the County provides. He stated that he agrees with Kathy Nordby that the County will pay a set amount for every County burial and the family must accept whatever is provided. He stated that they tell the family that they are relinquishing all powers to direct how they want the burial completed because they are receiving County assistance, whether it is cremation or burial. He explained that after a cremation, the final disposition according to State law, is when the ashes are turned over to the family.

Chairman Klein asked what costs are involved to bury an urn in Alberry Cemetery following cremation and John Burns responded that the approximate cost is \$250 to have an opening for an urn. Chairman Klein stated that the Board members agree that the funding provided by the County for burials needs to be higher and that only offering cremations may be an option. He recommended that the funeral directors work with County Attorney Joseph Smith and Kathy Nordby to prepare guidelines to bring back for further consideration at a future meeting. He stated that it seems like the Board members are leaning towards cremation and increasing the funding to approximately \$2,500.

John Burns explained that in order to have someone cremated, they need to meet with the family, obtain information for the top portion of the death certificate, take the death certificate to the physician or coroner for a signature, and usually they try to get this all accomplished within 24 hours so they don't need to embalm the body.

Chairman Klein closed the hearing at 10:00 A.M.

After discussion, a motion was made by McCallum and seconded by Ohl to approve the following amendments to the County General Assistance and Medical Assistance program: 1) Increase rent amount from \$200 to \$350, and 2) Increase income levels from \$225 to \$350. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

The following written reports were reviewed:

- 1) Fund balance report
- 2) Clerk of the District Court September fee report
- 3) County Sheriff September fee report
- 4) CASA of Northeast Nebraska third quarter report
- 5) Letter from Ken Sharp regarding traffic safety

The following claims were audited:

GENERAL FUND		
Total Net Payroll		126,807.48
Advanced Correctional Healthcare	Medical Services, County Jail	11,108.95
American Family Life Assurance Company	Insurance Premiums	680.35
Ameritas Life Insurance Company	Insurance Premiums	385.60
Antelope County Clerk	Services, Juvenile Diversion	1,164.55
Appera	Mat Service, Public Defender	28.18
AS Central Services	Telephone Services, Planning and Zoning	23.37
AS Central Services	Telephone Services, County Sheriff	262.29
AS Central Services	Telephone Services, County Jail	441.71
AS Central Services	Telephone Services, Law Enforcement	4.00
AS Central Services	Telephone Services, Noxious Weed	23.37
AS Central Services	Telephone Services, Veterans' Service Office	64.37
Associated Psychologists & Counselors	Services, District Court	121.78
Big Red Printing	Supplies, District Court	426.56
Black Hills Energy	Gas Service, Planning and Zoning	10.05
Black Hills Energy	Gas Service, Noxious Weed	10.04
Black Hills Energy	Gas Service, Veterans' Service Office	20.50
Blue Cross Blue Shield of Nebraska	Insurance Premiums	1,040.79
Bomgaars	Supplies, Noxious Weed	51.92
Bomgaars	Supplies, Courthouse	57.43
Bomgaars	Supplies, County Jail	19.98
Bessie Bove	Prior Service Benefits	12.00
Brady & Amy's Inc.	Fuel, Courthouse	43.15
Brady & Amy's Inc.	Fuel, County Sheriff	1,021.20
Brady & Amy's Inc.	Fuel, Noxious Weed	71.32
Brogan & Gray, P.C., L.L.O.	Legal Services, District Court	637.74
Brogan & Gray, P.C., L.L.O.	Legal Services, County Court	468.87
Brogan & Stafford, P.C.	Legal Services, County Court	531.58
Business Telecommunication Systems	Services, Courthouse	1,793.89
Cableone	Internet Services, County Sheriff	221.00
CASA of Northeast Nebraska	Annual Funding	30,000.00
Cash-Wa Distributing	Supplies, County Jail	100.05
CBM Managed Service	Meals, County Jail	6,507.94
Century Link	Telephone Service, Probation	69.28
Champs, Inc.	Maintenance Contract, County Jail	2,166.00
Cherry County Sheriff	Service Fees, County Court	23.31
Choice Foods	Supplies, Public Defender	7.75
Calen Choyeski	Witness Meals, Law Enforcement	16.38
Calen Choyeski	Witness Fees, County Court	187.92
City Directory Inc.	Supplies, County Sheriff	130.50
City Directory Inc.	Supplies, County Jail	130.50
City of Madison	Utilities, Public Defender	196.59
City of Madison	Utilities, Courthouse	86.51
City of Madison	Utilities, County Jail	224.50
City of Norfolk	Utilities, Probation	30.00
City of Norfolk	Utilities, Veterans' Service Office	33.51
City of Norfolk	Economic Development Contribution	152,295.00
Clerk of the Supreme Court	Fees, Public Defender	3.00
Clerk of the Supreme Court	Court Costs, District Court	125.00
Gail Collins	Telephone Services, Law Enforcement	10.00
Colonial Life and Accident Insurance	Insurance Premiums	306.34
Connecting Point	Equipment, Data Processing	90.00
Connecting Point	Equipment, County Sheriff	1,790.00
Connecting Point	Equipment, Probation	117.99
Connecting Point	Internet Services, Veterans' Service Office	38.95
Connecting Point	Internet Services, Planning and Zoning	15.00

Connecting Point	Service Contract, Storage, Domain Hosting, Courthouse	2,580.25
Consolidated Management Company	Meals, County Jail	204.00
Constellation Newenergy Gas Division	Gas Service, Planning and Zoning	20.93
Constellation Newenergy Gas Division	Gas Service, Noxious Weed	20.93
Constellation Newenergy Gas Division	Gas Service, Veterans' Service Office	1.27
Cook's Correctional Kitchen	Supplies, County Jail	85.45
Copycraft Printing	Uniforms, County Jail	111.14
Christina Corrales	Postage, Public Defender	4.90
Dick Day	Telephone Service	90.00
Dent Specialists L.L.C.	Repairs, County Sheriff	145.55
Dodge County Court	Copies, Law Enforcement	1.75
Douglas County Court	Copies, Law Enforcement	1.50
Eakes Office Plus	Supplies, County Jail	142.28
Earl May Seed & Nursery	Supplies, Courthouse	29.99
Ecolab	Supplies, County Jail	177.54
Egan Supply Company	Supplies, Courthouse	117.40
Election Systems & Software	Ballots, Election Commissioner	6,264.39
Electrical Engineering & Equipment Company	Supplies, Courthouse	225.01
Ewalt Law Office	Legal Services, County Court	819.50
Field's Hardware	Supplies, County Jail	155.76
First Concord Benefits Group, L.L.C.	Administrative Costs, Deductible Buy Down	5,566.67
Fitzgerald, Vetter & Temple	Legal Services, District Court	1,611.66
Floor Maintenance & Paper Supply	Supplies, County Jail	1,456.24
Floor Maintenance & Paper Supply	Supplies, Probation	205.03
Frontier	Telephone Service, Courthouse	1,045.30
Galls/Quartermaster	Uniforms, County Jail	198.81
Gillette Printing	Supplies, County Sheriff	379.00
Gregg Hanson	Meals, Mileage, Equipment, Veterans' Service Office	292.68
Chelsey Hartner	Mileage, Training, Public Defender	185.80
Jasmine Hjorth	Mileage, Juvenile Diversion	29.12
Holiday Inn Express	Lodging, Law Enforcement	233.95
Holiday Inn Kearney	Lodging, Veterans' Service Office	319.80
Jack's Uniforms & Equipment	Uniforms, Equipment, County Sheriff	781.62
Sharon Joseph	Legal Services, County Court	1,350.00
K & M Reporting	Transcript, Mental Health	152.75
Keenan Law, P.C., L.L.O.	Legal Services, County Court	762.75
Matthew Kiernan	Mileage, County Attorney	101.69
Matthew Kiernan	Parking, Law Enforcement	2.00
Kelli Klabenes	Witness Fees, County Court	244.00
Louis Korth	Jury Fees, District Court	52.92
Lancaster County Sheriff	Service Fees, District Court	19.77
Madison County Clerk	Tax Deposit	48,167.64
Madison County Clerk of District Court	Fees, District Court	1,551.00
Madison County Court	Transcript, County Court	1,571.50
Madison County Historical Society	Annual Appropriation	15,000.00
Madison County Sheriff Inmate Fund	Supplies, County Jail	72.34
Madison County Sheriff	Fees, County Court	1,447.79
Madison County Sheriff	Fees, District Court	1,100.41
Madison County Sheriff	Fees, Mental Health	146.17
Madison County Treasurer	Insurance Reimbursement	241.74
Madison National Life Insurance Co. Inc.	Insurance Premiums	125.22
Kyle Melia	Postage, Public Defender	56.71
Menards	Supplies, Courthouse	38.99
Midwest Plumbing & Heating	Repairs, County Jail	472.55
Mimick Motor Company	Repairs, County Sheriff	43.99
MIPS Inc.	Computer Support, County Clerk	592.07
MIPS Inc.	Services, Equipment Lease, Register of Deeds	518.00
Morland, Easland & Lohrberg, P.C.	Legal Services, District Court	1,657.25
NACO	Dues, Courthouse	698.00
National Enterprise Systems	Garnish of Wages	209.39
National Pen Company	Supplies, Juvenile Diversion	99.31
Nationwide Retirement Solutions	Deferred Compensation	935.00
NE DOL/Boiler Inspection Program	Inspection, Courthouse	36.00
NE DOL/Boiler Inspection Program	Inspection, County Jail	48.50
Nebraska Child Support Payment Center	Garnish of Wages	276.92
Nebraska Public Power District	Deposit, Probation	600.00
Nebraska State Bar Association	Publications, District Court	35.00
Nebraska Weed Control Association	Training, Noxious Weed	120.00
NESCA	Registration, County Jail	85.00
Norfolk Auto Center	Repairs, Noxious Weed	59.43
Norfolk Daily News	Publication Costs, Planning and Zoning	283.42
Norfolk Daily News	Publication Costs, Courthouse	174.86
Norfolk Daily News	Publication Costs, Election Commissioner	165.00
Norfolk Daily News	Publication Costs, County Extension	5.14
Northeast Community College	Lease, Operating Costs, County Extension	4,042.34
Northeast Nebraska Juvenile Services	Supplies, Juvenile Diversion	905.61
Northeast Research & Extension Center	Telephone Service, Supplies, Postage, County Extension	823.66

Mike O'Brien	Mileage, Juvenile Diversion	115.36
Wayne Ohnesorg	Mileage, County Extension	15.68
Valorie Olson	Transcript, Mental Health	136.50
Pizza Hut	Witness Meals, Law Enforcement	43.00
Platte County Sheriff	Fees, County Court	18.50
Sarah Polacek	Mileage, Meals, Registration, County Extension	382.73
Ramada Inn Kearney	Lodging, County Jail	216.00
Region IV, Inc.	Quarterly Services	9,147.75
Region 4 Behavioral Health System	Quarterly Services	13,193.25
Reserve Account	Postage, Courthouse	15,000.00
Retirement Plans Division of Ameritas	Employee Share Retirement	8,507.53
Retirement Plans Division of Ameritas	Employer Share Retirement	12,442.41
Reynoldson's Inc.	Fuel, Noxious Weed	873.71
Monica Rotherham	Training, Mileage, District Court	188.53
William Rusk	Meals, County Sheriff	23.66
Nancy Scheer	Registrations, County Officials	90.00
Scheer's Ace Hardware	Repairs, County Jail	47.99
Schroeder Land Surveying	Services, County Surveyor	1,520.00
Judy Schroeder	Prior Service Benefits	11.00
Lee Sherry	Mileage, Registration, County Extension	230.82
Kurt Sock	Supplies, Courthouse	22.47
Julie Stahla	Witness Fees, County Court	37.92
Michelle Sullivan	Mileage, Juvenile Diversion	255.36
Target Bank Business Card Services	Supplies, County Sheriff	20.28
The Moore Group Inc.	Registrations, County Assessor	1,150.00
United States Postal Service	Postage, Probation	2,667.05
US Bank Corporate Payment System	Fuel, Supplies, Lodging, Meals, County Sheriff	900.96
US Bank Corporate Payment System	Lodging, Parking, Law Enforcement	346.17
Verizon Wireless	Telephone Service, Reappraisal	40.01
Verizon Wireless	Telephone Service, County Extension	191.09
Verizon Wireless	Telephone Service, County Sheriff	1,699.04
Verizon Wireless	Telephone Service, Law Enforcement	80.33
Verizon Wireless	Telephone Service, Juvenile Diversion	309.92
Verizon Wireless	Telephone Service, Courthouse	78.04
Western Office Technologies	Supplies, County Sheriff	64.98
Western Office Technologies	Supplies, County Jail	91.80

ROAD/BRIDGE FUND

Total Net Payroll		29,409.44
American Family Life Assurance Company	Insurance Premiums	411.48
Ameritas Life Insurance Corporation	Insurance Premiums	118.48
AS Central Services	Telephone Services	25.19
Asphalt and Concrete Materials Co.	Asphaltic Materials	1,560.13
B's Enterprises Inc.	Supplies	195.00
Battle Creek Farmer's Coop	Fuel	9,449.08
Battle Creek Municipal Light & Power	Utilities	178.37
Bauer Built Tire	Tires, Repairs	29,902.50
Black Hills Energy	Gas Service	77.72
Blue Cross Blue Shield of Nebraska	Insurance Premiums	92.65
Bomgaars Supply	Shop Supplies	161.00
Brady & Amy's Inc.	Fuel	910.74
Carhart Lumber Company	Supplies	28.49
Cartridge World	Supplies	48.99
City of Madison	Utilities	526.70
City of Newman Grove	Utilities	54.00
Colonial Life and Accident Insurance	Insurance Premiums	153.37
Connecting Point	Internet Services	15.00
Constellation Newenergy Gas Division	Gas Service	46.30
Corvette Restorations	Repairs	2,598.00
Eagle Communications	Internet Services	239.70
Eakes Office Plus	Supplies	31.74
Eastern Nebraska Telephone	Telephone Service	52.03
Donovan Eucker	Telephone Service	75.00
Field's Hardware	Shop Supplies	65.09
Filter Care of Nebraska LTD	Repairs	128.85
First Concord Benefits Group	Administrative Fees, Deductible Buy Down	1,309.76
Frontier	Telephone Service	160.77
Green Line Equipment	Equipment Rental, Parts	10,560.26
Jebro Inc.	Asphaltic Materials	210,383.68
K & S Door Company	Repairs	47.00
Kelly Supply Company	Parts	41.03
Kimball Midwest	Shop Supplies	85.28
Loup Power District	Utilities	138.25
Madison County Clerk	Tax Deposit	10,428.84
Madison County Court	Ticket	273.00
Madison National Life Insurance Company Inc.	Insurance Premiums	40.16

Matteo Sand & Gravel Co. Inc.	Gravel	52,884.72
Menards	Supplies	99.44
Nebraska Child Support Payment Center	Garnish of Wages	93.24
Nebraska Department of Roads	Engineering Services	10,746.90
Nebraska Public Power District	Utilities	113.23
NMC Exchange L.L.C.	Parts	434.92
Norfolk Auto Supply Inc.	Parts	41.24
Norfolk NAPA	Parts	632.42
Powerplan	Parts	354.56
Prime Sanitation	Garbage Service	53.75
Retirement Plans Division of Ameritas	Employee Share Retirement	1,799.13
Retirement Plans Division of Ameritas	Employer Share Retirement	2,698.78
Reynoldson's Inc.	Fuel	161.10
Road Builders Machinery & Supply	Repairs	292.56
Sta-Bilt Construction Inc.	Armor Coat Surfacing	127,914.50
Telebeep Wireless	Pager Services, Telephone Services	327.11
White Star Oil Company	Oil	168.40
Williams Drilling Co. Inc.	Fees	250.00
Zoubek Oil Company Inc.	Fuel	9,734.08

VISITORS PROMOTION FUND

Norfolk Area Visitors Bureau	Administrative Expense	11,171.44
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VISITORS IMPROVEMENT FUND

Norfolk Area Visitors Bureau	Administrative Expense	7,495.02
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REGISTER OF DEEDS PRESERVATION & MODERNIZATION FUND

MIPS Technology Services Division	Conversion of Documents	277.45
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DRUG TESTING FUND

Sirchie	Testing	244.14
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INHERITANCE TAX FUND

Battle Creek Public Library	Annual Funding	8,000.00
Estate of Dean Kimes	Refund	2,387.56
Madison Public Library	Annual Funding, Subscription	9,240.00
Meadow Grove Public Library	Annual Funding	8,000.00
Newman Grove Public Library	Annual Funding	8,000.00
Tilden Public Library	Annual Funding	8,000.00

911 EMERGENCY FUND

Century Link	Telephone Service	978.40
Frontier	Telephone Service	164.10
NESCA Training	Training	15.00

LAW ENFORCEMENT OPERATING FUND

Madison County Sheriff Inmate Fund	Subscription, Supplies	64.49
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DRUG COURT FUND

Adam Jorgensen	Meals, Supplies	49.99
Putters	Supplies	23.00

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

The Board adjourned at 10:03 A.M. to Tuesday, October 21, 2014 at 9:30 A.M.

County Clerk Nancy Scheer

Lee Klein, Chairman
County Board of Commissioners