

## BOARD OF EQUALIZATION

Madison, Nebraska

December 3, 2013

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

Advance notice of meeting was published in the Wednesday, November 27, 2013 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Jerry McCallum called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Lee Klein, Jerry McCallum, and Christian Ohl, County Assessor Jeff Hackerott, and County Clerk Nancy Scheer. County Treasurer Donna Primrose was present from 9:06 A.M. to 9:15 A.M.

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

Motion made by Klein and seconded by Ohl to approve the minutes of the November 5, 2013 meeting. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Chairman McCallum opened a public hearing at 9:01 A.M. to consider an appeal of the County Assessor's decision to deny the homestead exemption application of Dora Ahlmann. Lori Miller, granddaughter of Dora Ahlmann, appeared at the hearing and stated that she and her husband purchased the house from her grandmother. She submitted a letter signed by Barb Forslund, legal power of attorney and daughter of Dora Ahlmann, outlining details of the property transfer. She stated that she also submitted copies of utility bills showing when the utilities were disconnected for her grandmother. Mrs. Miller stated that the family has tried to get her grandmother into the nursing home two years ago and she wouldn't stay. She reported that her grandmother had fallen three times during the summer and the family was trying to get her to transfer into a nursing home. She stated that the family looked at several nursing homes and liked the nursing home facility in the City of Stanton and suddenly the Stanton nursing home contacted the family advising that the room they wanted was available. Mrs. Miller explained that she and her husband had already talked to the family about buying her grandmother's house, but the family was concerned about some of the issues with the house including a termite problem. She reported that she and her husband rehabilitate houses all the time and weren't concerned about termite damage. She explained that the transaction to transfer the house ownership was very quick because the income from the house sale was the only means for Dora Ahlmann to pay the \$6,000 to secure the room in the nursing home. Mrs. Miller reported that she and her husband were getting a loan to purchase the house and they had to own the house before they could get a loan approved so their attorney completed a deed transfer. She stated that the room was secured and her grandmother was taken to the nursing home where she stayed over the weekend and then was brought back to her house. In addition, she stated that her grandmother was okay with staying in the nursing home and accepted it better because she realized after falling several times that it wasn't easy for her take care of herself. Mrs. Miller stated that the County's problem was that the deed was filed on August 7, 2013. She explained that she and her husband could not get the money to purchase the house until they had a document showing that they owned the house. She stated that her grandmother was still living in the house on August 15th so that she could sort through her things and decide what she wanted to take to the nursing home and what she wanted to give away or sell.

Chairman McCallum questioned what dates were pertinent to the homestead exemption appeal and Mrs. Miller responded that August 15th is the date important to the homestead exemption application.

County Assessor Jeff Hackerott reported that August 15th is the residency and ownership requirement to be eligible for homestead exemption. He explained that the owner is not actually required to reside in the house on that date if living in a nursing home, but the person is required to maintain ownership through August 15th. He reported that the date of sale and date of deed is August 7th, the deed was signed by attorney Mike Brogan and the typed date is August 12th, and the deed was recorded in the Register of Deeds office on August 13th, and all these dates are prior to August 15th. Mr. Hackerott reported that Regulation No. 45-005.02A states that if the date on the deed shows a transfer from the claimant to another person prior to August 16th, the County Assessor will deny the application and if the claimant has information to show that the transfer did not occur on the date shown on the deed, the claimant may present the information to the County Board.

Lori Miller stated that when she called the Nebraska Department of Revenue, Mark Rosenberg told her that there is a phrase called "deed not in hand" meaning that the new owners did not have possession of the property. She stated that she was trying to prove with the utility bills that her grandmother still had possession and did not turn off the utilities until October.

Chairman McCallum stated that utility bills wouldn't have anything to do with possession of the property. Mrs. Miller responded that Mr. Rosenberg told her that she needs to show evidence that there was a possibility that her grandmother was still living in the home on August 15th. She stated that the County Assessor doesn't have any evidence that her grandmother wasn't living in her home, but she has evidence that showed that she still had utilities in her name on August 15th.

Chairman McCallum questioned if paying utilities proves that you are living in the home. Mrs. Miller responded that she is saying that her grandmother still lived in the home and her aunt, Barb Forslund, is saying that her grandmother was still living in the home. She said that there is no evidence that her grandmother was not living in her home on August 15th. In addition, she stated that they didn't actually have possession of the house and the deed wasn't in hand, so the property was not transferred.

Chairman McCallum stated that the family was able to get Dora Ahlmann into the nursing home as a result of the dates on the deed. Lori Miller stated that they secured a room in the nursing home, but that doesn't mean that they had possession of the house. She explained that Mr. Rosenberg at the Department of Revenue told her to present the evidence before the County Board and he didn't seem to have any problem with the information she provided. She said that Mr. Rosenberg also told her that if the County Board denies her request she can appeal to the State, which she plans to do.

No other public comments were received. Chairman McCallum closed the public hearing at 9:10 A.M.

County Assessor Jeff Hackerott stated that he must base his decision to approve or deny a homestead exemption application on the statutory regulations. He stated that he has three different dates which are all prior to August 15th. He reported that the date of sale on the deed is August 7th, the attorney's signature on the deed is August 12th, and the actual recording of the deed in the Register of Deeds office is August 13th, which dates are all prior to August 15th. He stated that he was unsure how to substantiate the date that an actual piece of paper changes hands short of a public ceremony.

Commissioner Klein stated that it is his opinion that the Board must support the decision of the County Assessor to deny the homestead exemption application since it is based upon statutory guidelines.

Motion was made by Klein and seconded by Ohl to re-affirm the decision of the Madison County Assessor to deny the homestead exemption application of Dora Ahlmann and disallow the appeal filed by Lori Miller. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

Chairman McCallum opened a public hearing at 9:14 A.M. to receive testimony regarding the motor vehicle exemption application filed by Improved Living, Inc., P.O. Box 116, Norfolk for a 1988 GMC Truck. County Treasurer Donna Primrose stated that the application is a renewal which was previously approved. No public comments were received during the hearing. Chairman McCallum closed the hearing at 9:15 A.M.

Motion made by Klein and seconded by Ohl to approve the motor vehicle exemption application as submitted. Roll call vote: Ayes, Klein, McCallum, and Ohl. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted the following tax list corrections:

- #2898: Joseph and Maria Kuchar, 83176 539th Avenue, Meadow Grove  
Deduction from the tax rolls in the amount of \$698.24 for correction of the 2010 personal property taxes due to a clerical error when calculating the actual valuation
- #2899: Joseph and Maria Kuchar, 83176 539th Avenue, Meadow Grove  
Deduction from the tax rolls in the amount of \$547.78 for correction of the 2011 personal property taxes due to a clerical error when calculating the actual valuation
- #2900: Joseph and Maria Kuchar, 83176 539th Avenue, Meadow Grove  
Deduction from the tax rolls in the amount of \$414.36 for correction of the 2012 personal property taxes due to a clerical error when calculating the actual valuation
- #2901: Jerome and Arlene Buresh, 83281 556th Avenue, Norfolk  
Addition to the tax rolls in the amount of \$713.84 for correction of the 2012 real estate taxes due to denial of the homestead application since the property was transferred to a son
- #2902: Jerome and Arlene Buresh, 83281 556th Avenue, Norfolk  
Addition to the tax rolls in the amount of \$734.82 for correction of the 2011 real estate taxes due to denial of the homestead application since the property was transferred to a son
- #2903: Jerome and Arlene Buresh, 83281 556th Avenue, Norfolk  
Addition to the tax rolls in the amount of \$731.84 for correction of the 2010 real estate taxes due to denial of the homestead application since the property was transferred to a son

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

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

\_\_\_\_\_  
County Clerk Nancy Scheer

\_\_\_\_\_  
Jerry McCallum, Chairman  
County Board of Equalization

\*\*\*\*\*

### COMMISSIONERS PROCEEDINGS

Madison, Nebraska

December 3, 2013

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 Wednesday, November 27, 2013 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, and WJAG radio station reporter Susan Risinger. Planning and Zoning Administrator John Johnson joined the meeting at 9:41 A.M.

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

- 1) Approval of minutes of November 19, 2013 meeting
- 2) Approval of Robert A. Uecker's Lot Split located in Section 18-24-3
- 3) Approval of Ronald E. Wolfgram Lot Split located in Section 3-23-1
- 4) Approval of the following agreements with Barbara A. Reeves:
  - a) Acquisition of right-of-way in the W½ of the SW¼ of Section 10-24-1 for Northeast Industrial Highway, Phase 2
  - b) Acquisition of temporary easement in the W½ of the SW¼ of Section 10-24-1 for Northeast Industrial Highway, Phase 2
  - c) Acquisition of permanent easement in the NE¼ of the SE¼ of Section 9-24-1 for Northeast Industrial Highway, Phase 2

5) RESOLUTION #2013-54

WHEREAS, Check No. 13110087, dated November 5, 2013, and drawn on the General Fund in the amount of thirty nine dollars and eight cents (\$39.08), was made payable to Northwest Electric L.L.C., 1414 East 23rd Street, Columbus, Nebraska 68601, 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. 13110087, dated November 5, 2013, and drawn on the General Fund in the amount of thirty nine dollars and eight cents (\$39.08), is hereby cancelled.

Motion was made by McCallum and seconded by Ohl 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.

Chairman Klein announced that the Board would delay a decision on setting County Officials' salaries for the next elective term of office. He explained that the 2013 annual conference for the Nebraska Association of County Officials (NACO) will be held on December 11-13 and Board members would like to gather information from other similar sized counties about salaries being set for the next elective term of office. He stated that a salary committee appointed by NACO prepared salary recommendations for elected officials based upon several factors including population and property valuation and that Madison County is included in the same tier as the counties of Adams, Buffalo, Cass, Dodge, Hall, Lincoln, Platte, and Saunders. In addition, he reported that it is difficult for the Board to set salaries when no one knows what the future will bring for the next four years.

Commissioner McCallum stated that it is a difficult task for the Board to set salaries when none of the other comparable counties have set salaries.

No action was taken.

The following written reports were reviewed:

- 1) Fund balance report
- 2) County Sheriff August and September fee reports
- 3) Sale of surplus property report
- 4) Letter from Nebraska Association of County Officials regarding Blue Cross Blue Shield group medical insurance plan
- 5) Letter from Sequoia Consulting Group regarding indirect cost allocation services
- 6) Public notice from Timothy Campbell dated November 19, 2013

The following claims were audited:

GENERAL FUND

Total Net Payroll		123,865.16
ALLNE Holiday Inn Express	Lodging, County Assessor	332.00
American Family Life Assurance Company	Insurance Premiums	570.03
Ameritas Life Insurance Company	Insurance Premiums	375.52
AS Central Services	Telephone Service, Planning and Zoning	22.78
AS Central Services	Telephone Service, Noxious Weed	22.77
AS Central Services	Telephone Service, County Sheriff	262.29
AS Central Services	Telephone Service, County Jail	441.71
AS Central Services	Telephone Service, Veterans' Service Office	57.73
Ross Bartlett	Mileage, Juvenile Diversion	126.00
BI Incorporated	Monitoring Services, Juvenile Diversion	2,547.15
Black Hills Energy	Gas Service, Planning and Zoning	17.33
Black Hills Energy	Gas Service, Noxious Weed	17.32
Black Hills Energy	Gas Service, Veterans' Service Office	46.30
Blue Cross Blue Shield of Nebraska	Insurance Premiums	126,658.29
Bomgaars	Supplies, Repairs, Equipment, Noxious Weed	205.25
Aaron Bourne	Registration, Public Defender	70.00
Bessie Bove	Prior Service Benefits	12.00
Brandl Electric	Services, County Clerk	588.71
Brogan & Gray, P.C., L.L.O.	Legal Services, County Court	401.37
Buffalo County Sheriff's Department	Service Fees, County Court	22.76
CBM Food Service	Meals, County Jail	6,870.49
Century Link	Telephone Service, Probation	72.57
City Directories	Publication, County Sheriff	360.00
Colonial Life and Accident Insurance	Insurance Premiums	247.46
Connecting Point	Repairs, Reappraisal	65.00
Connecting Point	Services, Equipment, County Sheriff	660.00
Constellation Newenergy Gas Division	Gas Service, Planning and Zoning	107.82
Constellation Newenergy Gas Division	Gas Service, Noxious Weed	107.81
Constellation Newenergy Gas Division	Gas Service, Veterans' Service Office	84.98
Constellation Newenergy Gas Division	Gas Service, Courthouse	270.07
Constellation Newenergy Gas Division	Gas Service, County Jail	630.17
Credit Management Services, Inc.	Garnish of Wages	175.50
Eakes Office Plus	Supplies, District Court	214.28
Eakes Office Plus	Supplies, County Jail	305.87
Egan Supply Co.	Supplies, Courthouse	152.24
Electronic Contracting Company	Repairs, County Jail	1,295.00
Al Elznic	Uniforms, County Jail	58.84
Fedex	Shipping, County Sheriff	25.09
First Concord Benefits Group, L.L.C.	Administrative Fees, Deductible Buy-Down	4,987.97
Floor Maintenance & Paper Supply	Supplies, Courthouse	261.25
Floor Maintenance & Paper Supply	Supplies, County Jail	82.35

Frontier	Telephone Services, Courthouse	1,001.86
Gillette Printing	Supplies, County Sheriff	161.50
Hall County District Court	Copies, Law Enforcement	4.75
Hampton Inn Kearney	Lodging, County Extension	127.42
Gregg Hanson	Equipment, Veterans' Service Office	85.59
Jeffrey Hrouda	Legal Services, County Court	75.00
Jack's Uniforms & Equipment	Uniforms, Supplies, County Sheriff	977.77
John's Disposal	Garbage Service, Planning and Zoning	34.00
Sharon Joseph	Legal Services, County Court	172.50
Pam Kesting	Mileage, Registration, County Extension	57.04
Liberty Mutual Insurance	Insurance Premiums, Probation	630.00
Linsali, Inc.	Services, Reappraisal	8,000.00
Louderback Drug	Prescriptions, County Jail	420.95
Love Signs	Signs, Planning and Zoning	143.75
Madison County Clerk	Tax Deposit	46,526.74
Madison County Sheriff Inmate Fund	Supplies, County Jail	13.04
Madison County Sheriff	Fees, County Court	1,226.68
Madison County Sheriff	Fees, District Court	683.55
Madison County Sheriff	Service Fees, Mental Health	396.35
Madison County Sheriff	Training, County Sheriff	605.77
Madison National Life	Insurance Premiums	118.51
Christal McDonald	Transcripts, Law Enforcement	85.25
Kyle Melia	Postage, Public Defender	5.60
Menards	Tools, Noxious Weed	66.97
Midwest Health Partners	Medical Services, County Jail	328.00
Midwest Plumbing & Heating	Repairs, County Jail	148.75
Midwest Storage Solutions	Shelving, County Clerk	28,256.62
MIPS Inc.	Supplies, County Clerk	68.95
Morland, Easland & Lohrberg, P.C.	Legal Services, County Court	2,664.02
Nationwide Retirement Solutions	Deferred Compensation	1,005.00
Nebraska Child Support Payment Center	Garnish of Wages	276.92
Nebraska Lab Linc	Services, County Jail	204.41
Nebraska Public Power District	Utilities, Veterans' Service Office	41.75
Nebraska Public Power District	Utilities, Noxious Weed	119.99
Nebraska Public Power District	Utilities, Planning and Zoning	55.44
Nebraska State Bar Association	Dues, District Judge	335.00
Nebraska State Bar Association	Dues, Public Defender	440.00
Nebraska State Bar Association	Dues, County Attorney	1,235.00
Nebraska Weed Control Association	Dues, Noxious Weed	135.00
NMG L.L.C.	Medical Services, County Jail	48.00
Norfolk Auto Center	Repairs, County Sheriff	51.31
Norfolk Daily News	Subscription, Planning and Zoning	80.00
Norfolk Daily News	Subscription, Noxious Weed	80.00
Norfolk Daily News	Publication Costs, Courthouse	11.96
Norfolk Daily News	Publication Costs, County Extension	5.14
Northeast Community College	Lease, Operating Costs, County Extension	3,953.33
Northeast Nebraska Juvenile Services, Inc.	Board of Juveniles, Juvenile Detention	13,396.25
Northeast Research & Extension Center	Telephone Services, Supplies, Postage, County Extension	878.77
Valorie Olson	Court Reporting, Mental Health	50.00
Phillips 66	Fuel, County Sheriff	445.64
Erin Pierce, M.D.	Witness Fees, County Court	38.08
Platte County Sheriff	Service Fees, County Court	18.50
Sarah Polacek	Mileage, County Extension	94.92
Racom Corp	Parts, County Sheriff	63.50
Retirement Plans Division of Ameritas	Employee Share Retirement	8,235.51
Retirement Plans Division of Ameritas	Employer Share Retirement	12,064.26
Judy Schroeder	Prior Service Benefits	11.00
Shell Fleet Plus	Fuel, Planning and Zoning	262.33
Lee Sherry	Mileage, County Extension	70.07
Jacqueline Stopak	Witness Fees, County Court	44.60
Stratton, DeLay, Dole, Carlson & Buettner, P.C., L.L.O.	Legal Services, County Court	4,219.55
Dale Taylor	Interpreting Services, Public Defender	528.75
The Farner Company	Supplies, County Jail	73.87
Toshiba	Copier Maintenance, Probation	475.00
Trane	Service Agreement, Courthouse	455.00
University of Nebraska-Lincoln	Registration, County Board	40.00
UNL Extension in Lancaster County	Dues, County Extension	298.00
US Bank Corporate Payment System	Copies, Law Enforcement	4.00
US Bank Corporate Payment System	Fuel, Supplies, Juvenile Diversion	582.03
US Bank Corporate Payment System	Supplies, Fuel, Uniforms, County Sheriff	478.93
Verizon Wireless	Telephone Service, Reappraisal	40.01
Verizon Wireless	Telephone Service, County Extension	182.85
Verizon Wireless	Telephone Service, County Sheriff	1,612.69
Verizon Wireless	Telephone Service, Law Enforcement	94.50
Western Office Technologies	Repairs, County Clerk	65.00
Western Office Technologies	Supplies, County Treasurer	213.08
Western Office Technologies	Repairs, Register of Deeds	53.95

Western Office Technologies	Supplies, County Sheriff	91.92
Western Office Technologies	Supplies, Probation	2,242.50
Western Office Technologies	Equipment, Veterans' Service Office	1,558.90
Zee Medical Service	Supplies, County Sheriff	85.50

#### ROAD/BRIDGE FUND

Total Net Payroll		29,933.24
American Family Life Assurance Company	Insurance Premiums	306.73
Ameritas Life Insurance Corporation	Insurance Premiums	123.52
AS Central Services	Data Processing Costs	24.43
Battle Creek Municipal Light & Power	Utilities	196.55
Black Hills Energy	Gas Service	314.18
Blue Cross Blue Shield of Nebraska	Insurance Premiums	31,651.32
Bomgaars Supply Inc.	Shop Supplies, Snow Fence	3,601.21
California Contractors Supplies, Inc.	Supplies	89.80
Carhart Lumber Company	Supplies	94.64
City of Norfolk	Equipment	200.00
Colonial Life and Accident Insurance	Insurance Premiums	121.80
Constellation Newenergy Gas Division LLC	Gas Service	713.25
Cornhusker International Trucks	Parts	112.57
Corvette Restorations	Repairs	370.00
Courtesy Ford Lincoln Mercury	Repairs	146.72
Electrical Engineering & Equipment Co.	Lighting	15,310.25
First Concord Benefits Group	Administrative Fees, Deductible Buy Down	2,278.80
Frontier	Telephone Service	154.82
Green Line Equipment	Supplies, Repairs	472.28
Island Supply Welding Company	Shop Supplies	42.17
Kimball Midwest	Parts	258.03
Loup Power District	Utilities	147.35
Madison County Clerk	Tax Deposit	10,328.29
Madison County Treasurer	Insurance Reimbursement	5.08
Madison National Life Insurance Company Inc.	Insurance Premiums	42.49
Matteo Sand & Gravel Company, Inc.	Gravel	7,776.50
Nebraska Child Support Payment Center	Garnish of Wages	93.24
Nebraska Public Power District	Utilities	127.39
NMC Exchange L.L.C.	Parts	306.12
Prime Sanitation	Garbage Service	53.75
Retirement Plans Division of Ameritas	Employee Share Retirement	1,794.82
Retirement Plans Division of Ameritas	Employer Share Retirement	2,692.14
Reynoldson's Inc.	Fuel	221.88
Road Builder's Machinery & Supply	Repairs	693.67
Telebeep Wireless	Pager Services	22.11
Donald Volk	Services	500.00
Zoubek Oil Company Inc.	Fuel	11,330.02

#### FEDERAL AID SECONDARY FUND

A & R Construction	Contract Payment	612,332.00
DP Sawyer Inc.	Signs	589.00
Madison County Register of Deeds	Fees	72.00
Mainelli Wagner & Associates, Inc.	Engineering Services	61,947.40
Barbara Reeves	Right of Way	90,000.00

#### VISITORS PROMOTION FUND

Norfolk Area Visitors Bureau	Administrative Costs	1,390.95
------------------------------	----------------------	----------

#### VISITORS IMPROVEMENT FUND

Norfolk Area Visitors Bureau	Administrative Costs	15,725.83
------------------------------	----------------------	-----------

#### 911 EMERGENCY FUND

Centurylink	Telephone Service	977.52
-------------	-------------------	--------

#### LAW ENFORCEMENT OPERATING FUND

Madison County Sheriff Inmate Fund	Supplies, Subscription	418.82
------------------------------------	------------------------	--------

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 9:47 A.M. to Tuesday, December 17, 2013 at 9:30 A.M.

County Clerk Nancy Scheer

Lee Klein, Chairman  
County Board of Commissioners