Commissioner's Record No. 28

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska September 8, 2026

The Board of Equalization of Madison County, Nebraska met at 2:00 P.M.

Advance notice of meeting was published in the Wednesday, September 2, 2026, edition of The Norfolk Daily News and posted on the Madison County website. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Vice Chairman Eric Stinson 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 Eric Stinson, Ronald Schmidt, and Troy Uhlir, County Clerk Anne Pruss, and County Assessor Jeff Hackerott. Citizens in attendance one individual.

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

Motion made by Uhlir and seconded by Schmidt to approve the minutes of August 11, 2026 meeting. Roll call vote: Ayes, Stinson, Schmidt, and Uhlir. Nays, none. Motion carried.

County Assessor Jeff Hackerott submitted the following tax list corrections:

TAX LIST CORR #	NAME, ACCT OR PARCEL #	MAILING ADDR	REASON FOR CORRECTION	ADD TO TAX LIST	DEDUCT FROM TAX LIST
4615	DEREK A MEYER	214 N 4TH ST, NEWMAN GROVE, NE 68758-6007	2023 PP TAX CORR REVERSED-PD JEFFERSON CO		253.06
4616	DEREK A MEYER	214 N 4TH ST, NEWMAN GROVE, NE 68758-6007	2024 PP TAX CORR REVERSED-PD PIERCE COU		153.16
4617	DEREK A MEYER	214 N 4TH ST, NEWMAN GROVE, NE 68758-6007	2025 PP TAX CORR REVERSED-PD PIERCE COU		182.44
4618	FRED & NADINE AUFDEMBRINK	1204 E SYCAMORE AVE., NORFOLK, NE 68701-0816	2023 HE CORRECTION (30% TO 20%)	347.24	
4619	DAVID & ROVONA CUMMINGS	4407 PIERCE DR., NORFOLK, NE 68701-1116	2023 HE CORRECTION (80% TO 0%)	2,800.96	
4620	DONALD & MATTHEW GEYER TRS	820 S CHESTNUT ST., NORFOLK, NE 68701-5506	2023 HE CORRECTION (70% TO 20%)	1,736.20	
4621	WILLIAM & GLORIA HATTERMAN	84477 535 AVE., TILDEN, NE 68781-4758	2023 HE CORRECTION (10% TO 0%)	143.46	
4622	BARBARA & DUANE HOLAN	304 E RUPPERT ST., BATTLE CREEK, NE 68715-3006	2023 HE CORRECTION (90% TO 0%)	2,973.16	
4623	PAUL & SHIRLEY IGNOWSKI	125 E PHILLIP AVE., NORFOLK, NE 68701-5360	2023 HE CORRECTION (100% TO 40%)	1,887.20	
4624	RONALD LUEBE	2305 HARDISON DR., NORFOLK, NE 68701-3415	2023 HE CORRECTION (60% TO 40%)	694.46	
4625	THOMAS POTTS	1205 ANGUS DR., NORFOLK, NE 68701-2530	2023 HE CORRECTION (40% TO 0%)	1,388.92	
4626	DALE & VIVIAN SHACKLETT	720 S VICTORY RD., NORFOLK, NE 68701-7114	2023 HE CORRECTION (100% TO 40%)	1,461.62	
4627	RICHARD & MARLENE STEVENS	2000 EISENHOWER AVE., NORFOLK, NE 68701-2020	2023 HE CORRECTION (100% TO 0%)	2,917.30	
4628	ROBERT & MARY ANN STUECKRATH	82766 554 1/2 AVE., MADISON, NE 68748-6191	2023 HE CORRECTION (100% TO 20%)	2,067.98	
4629	DANIEL & CINDELLA AASE	110 N 5TH ST/PO BOX 154., NEWMAN GROVE, NE 68758-0154	2023 HE CORRECTION (100% TO 80%)	374.88	
4630	ELDON & DIANNE FLEMING	2006 SUNSET AVE., NORFOLK, NE 68701-7335	2023 HE CORRECTION (100% TO 50%)	1,119.08	
4631	ROXANN LEWCHUK	2300 S 1ST ST., NORFOLK, NE 68701-6467	2023 HE CORRECTION (100% TO 0%)	1,462.86	
				21,375.32	588.66

After discussion, a motion was made by Schmidt and seconded by Uhlir to approve the foregoing tax list correction as submitted. Roll call vote: Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

The Board resumed consideration of the permissive exemption application previously tabled for the nonprofit organization HELP Foundation of Omaha, Inc. owning the motor vehicle examination building.

County Assessor Jeff Hackerott reported that, following additional research, three of the four similar properties in Nebraska are fully exempt and the fourth property is partially exempt. The Board discussed whether the property satisfied the educational-use requirement and the process that would apply should the exemption be denied and appealed.

After discussion, a motion was made by Uhlir and seconded by Schmidt moved to approve the permissive exemption application for the 2026 tax year. Roll call vote: Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

The Board of Equalization adjourned at 2:05 P.M to Tuesday, October 6, 2026 at 9:00 A.M.

ATTEST:

County Clerk Anne M. Pruss

Eric Stinson, Chairman
County Board of Equalization

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COMMISSIONERS PROCEEDINGS

Madison, Nebraska September 8, 2026

The Board of County Commissioners of Madison County, Nebraska met in regular session at 2:30 P.M.

Advance notice of meeting was published in the Wednesday, September 2, 2026, edition of The Norfolk Daily News and posted on the Madison County website. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Vice Chairman Eric Stinson 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.

Following a moment of Silence and the Pledge of Allegiance to the flag of the United States of America, Chairman Troy Uhlir called the meeting to order and notified the public of the copy of the Open Meetings Act posted in the meeting room.

Present: Commissioners Ronald Schmidt, Eric Stinson, and Troy Uhlir, County Clerk Anne Pruss, County Highway Superintendent Richard Johnson, County Sheriff Todd Volk. Norfolk Daily News Austin Svehla reporters was present. One citizens was in attendance.

Commissioner Stinson read the following consent agenda items into the record:

1) Approval of minutes of August 25, 2026
2) Acknowledge receipt of Continuation Certificate for Tim Means as Secretary/Treasurer for Meadow Grove Rural Fire Protection District
3) Acknowledge receipt of Public Official Bond for Amy Wegener as Treasurer for City of Madison
4) Acknowledge receipt of School Treasurers Bond Certificate for ESU 7
5) Acknowledge receipt of NIRMA Crime Coverage Agreement for Madison County Ag Society
6) Authorization implementation of wage increase for County employees during the pay period which includes October 1, 2026
7) Authorization to cancel check payable to Robert Moore (Resolution #2026-45)

RESOLUTION #2026-45

WHEREAS, Madison County issued Check No. 26050350 from the General Fund on May 19, 2026, payable to Robert Moore, 1102 L Street, Neligh, Nebraska 68756, in the amount of Eighty-Five Dollars and Twenty-Five Cents ($85.25) for District Court witness fees and mileage; and

WHEREAS, Robert Moore, Antelope County Sheriff, has submitted an affidavit requesting that Madison County void the above-referenced check; and

WHEREAS, the Madison County Board of Commissioners has reviewed the request and finds that said check should be cancelled and declared void.

NOW, THEREFORE, BE IT RESOLVED by the Madison County Board of Commissioners that Madison County Check No. 26050350, dated May 19, 2026, payable to Robert Moore in the amount of $85.25, be and hereby is cancelled and declared void.

BE IT FURTHER RESOLVED that the Madison County Clerk and Madison County Treasurer are authorized to make the appropriate adjustments to the County's financial and accounting records.

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

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

Request for $350.00 in rental assistance for an apartment security deposit through General Assistance Function. The Board considered a request for $350.00 in General Assistance funds for an apartment security deposit.

The Board reviewed the information submitted and determined that the application did not contain sufficient financial information to establish the applicant's eligibility for assistance. The Board further stated that any approved payment would be made directly to the apartment complex or housing provider and not to the individual applicant.

Motion made by Schmidt and seconded by Uhlir moved to table the request until a completed General Assistance application, including the applicant's financial information and documentation from an apartment complex or housing provider, is submitted. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

The Board directed that Midtown Health Center be advised of the County's application requirements and General Assistance procedures before the request is returned for further consideration.

County Clerk Anne Pruss provided an update regarding the proposed Madison County budget for fiscal year 2026–2027. She reported that the Budget Committee had reviewed the proposed budget and verified the valuations, departmental expenditures, and other figures entered into the budget documents.

The Board discussed staffing levels within the Road Districts. It was confirmed that sufficient funding had been included in the proposed budget to cover the authorized staffing levels should currently vacant positions be filled during the fiscal year.

The Board also reviewed increases in operating expenses, including an approximately eight-percent increase in health insurance costs and an approximately nineteen-percent increase in NIRMA insurance costs. The Board noted that reductions in other areas offset these increases and that total County expenditures had decreased from approximately $51 million to approximately $50 million from the prior fiscal year. Total expenditures were reported to have decreased by approximately $4 million over the preceding four fiscal years.

The Board discussed current property valuations, real-growth calculations, the housing market, mortgage rates, and their potential effect on future County valuations.

The Board determined that the proposed budget would be reviewed further during the scheduled public budget hearing. Individual funds, departments, and line items would be addressed as requested or as questions were presented.

No formal action was taken.

The following written reports and correspondence were reviewed:

8) Fund Balance report
9) County Sheriff fee report, August 2026
10) District Court fee report, August, 2026
11) Notice of Public Hearing to hear comments regarding the South Norfolk Redevelopment Area Bligh and Substandard Study
12) Notice of Public Hearing to hear comments regarding the Extreme Blighted Determination Analysis for site located south of Omaha Avenue and east and west of South 1st Street

The following claims were audited:

GENERAL FUND

Total Gross Payroll		345,424.14
Advanced Correctional Healthcare	Medical Treatment	16,212.68
Albracht Disposal Inc.	Garbage	176.00
Allo Business	Office Supplies	20,325.49
Amy Gamboa	Janitorial Agreements	250.00
Antelope County Sheriff	Witness Fees	37.51
Appeara	Contractual Services	387.57
Aubrie Klabenes	County Court Costs	70.92
Axon Enterprise Inc	Law Enforcement Supplies, Training	32,034.80
Benchmark Government Solutions	Meals	91.60
Big Red Printing Inc.	Voting Supplies	3,682.52
Blue Cross Blue Shield Of Nebraska	BCBS Health	233,197.21
Bob Barker Company Inc.	Law Enforcement Supplies, Uniform Allowance	1,249.85
Brady & Amy's Inc.	Machinery & Equipment Fuel	195.51
Brockhaus Funeral	Coroner/Autopsy Costs	250.00
Carey Hopkins	Travel	224.20
Charm-Tex Inc	Board Of Prisoners	649.00
Christal K McDonald	Transcripts	186.75
Cintas	Law Enforcement Supplies	109.61
City Of Madison	Bldg Ins., Water, Sewer	3,137.83
Cleanest By Farr	Cleaning	515.85
Column Software	Printing And Publishing	51.18
Copple Rockey Schlecht & Mason	Legal Services	4,404.38
Courtesy Ford Of Norfolk	Vehicle Equipment Repair/Oil/Tires	1,613.47
D & L Towing & Recovery	Sheriff Costs	200.00
DAS State Acct-Central Finance OCIO	Teletype Service	537.60
Eakes Office Solutions	Office Supplies, Office Equipment	2,106.83

Egley Fullner Montag Morland & Easland	Legal Services	1,236.55
Elite Court Reporting Service	Court Reporter Costs	386.09
Elkhorn Rural Public Power District	Lights	119.30
Encompass Dental Studios	Medical Treatment	353.00
Ewalt Law Office	Legal & Contractual Services	14,104.99
Field'S Hardware	Maintenance And Repairs	46.97
First Concord Benefits Group	Cafeteria Plan Administration	59.00
First Concord Benefits Group	Misc Personal Srvs-Deduct Buy Down	5,881.78
First Concord Benefits Group	Medical Pretax	270.00
Fitzgerald Vetter Temple Bartell & Henderson	Legal Services	450.84
Galyen Boettcher Baier	Legal Services	3,648.46
Garcia Clinical Laboratory Inc.	Medical Treatment	100.00
Heartland Fire Protection Services	Inspections/Building Ground Supplies	154.00
Hi-Way Service	Machinery & Equipment Grease-Oil	130.13
Hometown Leasing	Photo Copy Equipment Rent	558.55
Jack'S Uniforms & Equipment	Law Enforcement Supplies	1,620.54
Justin Holliday-Mitts	Law Enforcement Supplies	17.30
L-Tron Corporation	Law Enforcement Supplies	450.00
Lifevac	Law Enforcement Supplies	152.97
Lifevac	Law Enforcement Supplies	152.98
Madison County Clerk	Tax Deposit & Retirement	50,523.62
Madison County Clerk Of Dist Court	Legal Service	1,380.00
Madison County Court (Fees)	Legal Service	2,011.00
Madison County Sheriff (Fees)	Legal Service	4,072.82
Madison County Sheriff (Fees)	Sheriff'S Fees	125.15
Madison County Sheriff (Fees)	Sheriff'S Fees	31.43
Madison County Sheriff (Special)	Dues, Sub, Reg, & Training	250.00
Mark D. Albin	Legal Services	1,515.50
Matthew A Headley	Office Supplies	70.94
Microfilm Imaging Systems Inc.	Data Processing & Microfilming Costs	434.00
Midwest 911 Cars, Inc.	Law Enforcement Supplies	12,571.49
MIPS Inc.	Data Processing Costs	786.00
Motorola Solutions Inc.	Contractual Services	975.00
NACO	Dues, Sub, Reg, & Training	330.00
Nebraska Public Power District	Light	598.75
Northeast Nebr Shooting Association	Dues, Sub, Reg, & Training	750.00
Olson's Pest Technicians	Contractual Services	74.00
One Office Solution	Office Supplies	1,128.16
Pitney Bowes Inc	Postal Services	89.31
Renegade Stores LLC	Uniform Allowance	287.98
Presto-X	Contract Services	96.89
Sanne Repair LLC	Sheriff Costs	325.00
Stanton County Sheriff	Legal Services	40.12
Stratton Law Group, PC LLO	Legal Services	17,247.26
Summit Food Service LLC	Food Service	13,110.40
Teeco Inc.	Contract Services	8.95
Uline, Inc.	Board Of Prisoners	299.61
University Of Nebraska-Haskell Ag	Dues, Sub, Reg, & Training	125.00
US Bank	Cellular Phone, Miscellaneous Supplies	498.22
Van Diest Supply Company	Chemical Supplies	3,317.40
Verizon Wireless	Cellular Phone	39.93
Verizon Wireless	Cellular Phone	99.88
Wex Bank (Sinclair)	Fuel	910.53
Zelle LLC	Payroll Services	5,000.00
Zodiac Properties III LLC	Office Space	11,926.25
	Total General Claims with Payroll	828,266.54

ROAD BRIDGE FUND

Total Gross Payroll		61,429.20
AKRS Equipment Solutions	Road Equipment Repair-Parts	301.09
Appeara	Towel/Cleaning Agreements	622.79
B'S Enterprises Inc.	Culverts	7,232.00
Battle Creek Light & Power	Light/Water/Sewer/Garbage	367.79
Bauer Built Inc.	Mach. & Equip. Tires-Rep	357.00
Blue Cross Blue Shield Of Nebraska	Deduction - Bcbs Health	59,063.62
City Of Madison	Light	514.63
City Of Newman Grove	Water/Sewer/Garbage	74.25
Cornhusker International Trucks Inc	Parts/Labor	1,061.71
D & D Welding & Repair	Labor	510.00
Dale R Johnson Ent Inc.	Gravel & Borrow	25,214.29

Dinkel Implement Company	Road Equipment Repair-Parts	4,772.50
Field's Hardware	Shop Supplies	11.98
First Concord Benefits Group	Miscellaneous Personal Services	1,399.60
First Concord Benefits Group	Deduction - Medical Pretax	82.50
Jan-X Experts In Janitorial Supply	Janitorial	198.43
Kase David Thompson	Boot Allowance	150.00
Ken's Trailer Sales & Repair LLC	Road Equipment Repair-Parts	102.00
Madison County Clerk	Federal Taxes	8,593.46
Madison County Treasurer	Miscellaneous	10.00
Matheson Tri-Gas Inc.	Oxygen & Acetylene	47.05
Meisinger Oil Company	Machinery & Equipment Fuel	7,254.73
Menards	Shop Supplies	114.85
NACO	Dues, Sub, Reg, & Training	30.00
National Sign Company, LLC	Signs & Posts	6,702.89
Nebraska Public Power District	Light	157.15
Nextlink Internet	Internet	18.34
NMC, LLC	Road Equipment Repair-Parts	811.72
Norfolk NAPA	Road Equipment Repair-Parts	226.14
Powerplan	Road Equipment Repair-Parts	90.57
RDO Truck Centers LLC	Road Equipment Repair-Parts	28.47
Sioux City Tarp Inc.	Road Equipment Repair-Parts	311.22
Teeco Inc.	Contract Services	52.45
Truck Center Companies	Machinery & Equipment Fuel	337.94
Village Of Meadow Grove	Utilities	76.00
Weldon Parts Inc.	Road Equipment Repair-Parts	1,374.33
	Total Road Bridge Claims With Payroll	189,702.69

FEDERAL AID SECONDARY

Gehring Construction & Ready Mix Co Inc.	Capital Outlay Contract	55,670.85
Knife River Midwest LLC	Capital Outlay Contract	433,285.30
	Total Federal Aid Secondary	488,956.15

VISITORS PROMOTION FUND

Norfolk Area Visitors Bureau	Printing & Publishing	10,281.09
	Total Visitors Promotion Fund	10,281.09

VISITORS IMPROVEMENT FUND

Norfolk Area Visitors Bureau	Dues, Sub, Reg, & Training	29,000.00
	Total Visitors Improvement Fund	29,000.00

ROD PRESERVATION & MODERNIZATION FUND

Eakes Office Solutions	Office Supplies	57.99
MIPS Inc.	Microfilming Costs	827.52
One Office Solution	Office Supplies	84.99
	Total ROD Perseveration & Modernization Fund	970.50

LAW ENFORCEMENT OPERATING FUND

Sterling Commissary LLC	Commissary	126.20
	Total Law Enforcement Operating Fund	126.20

DRUG COURT FUND

US Bank	Incentive/Rehab Education Material	113.93
	Total Drug Court Fund	113.93
	Total Claims with Payroll	1,547,417.10

HOLDING FUND

AFLAC Traditional And Direct	Deduction - Aflac Pre Tax	1,687.71
Allstate Benefits	Deduction - Benefits Enhancer After-Tax	318.16
Blue Cross Blue Shield Of Nebraska	Deduction - BCBS Health & Dental	8,390.69
Colonial Life & Accident Insurance	Deduction - Colonial Pretax	410.09
Elkhorn Valley Bank & Trust	Deduction - HSA-Pretax	105.00
First Concord Benefits Group	Deduction - Dependent Care Pretax	3,839.47
Madison County Clerk	Federal Taxes	94,523.87
Madison County Treasurer	Deduction - Employee Reimburse BCBS To County	12.12
Madison National Life Insurance Co.	Deduction - Empl/Life Aftax	412.13
Madison National Life Insurance Co.	Deduction - Madison Ntl Aft	284.65
Nationwide Retirement Solutions	Deduction - Nationwide Ret	2,965.00
Nebraska Child Support Pymt Center	Garnishment - Order Id:Ci20242 Case Id:Ca32Pl82Thlyt	210.93

Nebraska Child Support Pymt Center	Garnishment - Order Id:Ci24239 Case Id:Ca4Gt97S8Vplc	193.85
Nebraska Child Support Pymt Center	Garnishment - Order Id:Ci2243 Case Id:Ca4Bcdk6Tfgyd	400.15
Vision Service Plan (Ct)	Deduction - Vision Pretax	971.70
	Total Holding Fund	114,725.52

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

The Board adjourned at 2:41 P.M. to Tuesday, September 8, 2026 at 6:00 P.M.

ATTEST:

COUNTY CLERK SEAL MADISON COUNTY, NEBRASKA

County Clerk Anne M. Pruss

Troy Uhlir, Chairman
County Board of Commissioners