

**BUFFALO COUNTY BOARD OF SUPERVISORS
BUFFALO COUNTY BOARD OF EQUALIZATION
TUESDAY, JULY 8, 2014
9:00 A.M.**

The Buffalo County Board of Supervisors and the Buffalo County Board of Equalization met on Tuesday, July 8, 2014 at 9:00 and 10:15 A.M. Chairman McMullen called the meeting to order and led those present in the Pledge of Allegiance. The following Board members responded to roll call: Francis Biehl, Joseph Brayton, Ivan Klein, Sherry Morrow, Dennis Reiter and William McMullen. Absent: Kent Greder. A copy of the acknowledgment and receipt of notice and agenda by the Board of Supervisors is attached to these minutes. Chairman McMullen announced that in accordance with Section 84-1412 of the Nebraska Revised Statutes, a current copy of the Open Meetings Act is available for review. County Clerk Janice Giffin took all proceedings hereinafter shown; while the convened meeting was open to the public. County Attorney Shawn Eatherton was present.

REGULAR AGENDA

Moved by Brayton and seconded by Reiter to approve the June 24, 2014 Board meeting minutes. Upon roll call vote, the following Board members voted "Aye": Brayton, Reiter, Biehl, Klein, Morrow and McMullen. Absent: Greder. None voted "Nay". Motion declared carried.

Moved by Morrow and seconded by Biehl to approve the early claim submitted by the County Clerk as listed below. Upon roll call vote, the following Board members voted "Aye": Morrow, Biehl, Brayton, Klein, Reiter and McMullen. Absent: Greder. None voted "Nay". Motion declared carried.

| | | |
|-------------------------|----------|----------|
| ROAD FUND | | |
| STATE OF NE-MOTOR FUELS | FUEL TAX | 2,698.00 |

Moved by Klein and seconded by Biehl to accept the Clerk of the District Court June 2014 Fund Balance Report. Upon roll call vote, the following Board members voted "Aye": Klein, Biehl, Brayton, Morrow, Reiter and McMullen. Absent: Greder. None voted "Nay". Motion declared carried.

COURTHOUSE RENOVATIONS

The Courthouse Renovation Project is nearly complete and therefore no formal action was required.

REGULAR AGENDA

Chairman McMullen reviewed the following correspondence. Nebraska Department of Environmental Quality sent notice of the deadline for the 2015 Litter Reduction and Recycling Grant Program applications. The City of Gibbon sent an official request for the County to address the drainage issues around the City of Gibbon. A Notice of Valuation Change on Buffalo County owned property with a non-exempt status was received from the County Assessor. Central Community College sent a thank you for participating in the community summit meeting. The City of Kearney sent a copy of the Amendment to the City Code. Chairman McMullen called on each Board member present for committee reports and recommendations.

Sheriff Miller was present to discuss a 911 Surcharge rate public hearing date to be held before September 1, 2014. Moved by Biehl and seconded by Reiter to set a public hearing date of August 12, 2014 at 10:15 A.M. Upon roll call vote, the following Board members voted "Aye": Biehl, Reiter, Brayton, Klein, Morrow, and McMullen. Absent: Greder. None voted "Nay". Motion declared carried.

Moved by Morrow and seconded by Brayton to approve the addition of pledged collateral for the Buffalo County Clerk in the amount of \$5,000,000.00 at the First National Bank. Upon roll call vote, the following Board members voted "Aye": Morrow, Brayton, Biehl, Klein, Reiter and McMullen. Absent: Greder. None voted "Nay". Motion declared carried.

Moved by Klein and seconded by Biehl to approve the following Resolution 2014-32 to change the South Central Economic Development District boundary to include Howard County. Upon roll call vote, the following Board members voted "Aye": Klein, Biehl, Brayton, Morrow, Reiter and McMullen. Absent: Greder. None voted "Nay". Motion declared carried.

RESOLUTION 2014-32

BE IT RESOLVED that Buffalo County is in support of the boundary change to add Howard County to the South Central Economic Development District. This boundary change will align the economic development district boundaries with Nebraska State Statute 13-1901 which establishes planning and development regions.

Moved by Morrow and seconded by Brayton to authorize Chairman McMullen to sign the Emergency Protective Custody Letter of Agreement with Region 3 Behavioral Health Services for the 2014-2015 fiscal year. Upon roll call vote, the following Board members voted "Aye": Morrow, Brayton, Biehl, Klein, Reiter and McMullen. Absent: Greder. None voted "Nay". Motion declared carried.

Moved by Brayton and seconded by Biehl to authorize Chairman McMullen to sign the Child Support Enforcement Services Agreement with the Department of Health & Human Services (DHHS). Upon roll call vote, the following Board members voted "Aye": Brayton, Biehl, Klein, Morrow, Reiter and McMullen. Absent: Greder. None voted "Nay". Motion declared carried.

Moved by Klein and seconded by Reiter to authorize Chairman McMullen to sign the State of Nebraska Department of Roads agreement on Project Number STPD-10-2 (114). Upon roll call vote, the following Board members voted "Aye": Klein, Reiter, Biehl, Brayton, Morrow, and McMullen. Absent: Greder. None voted "Nay". Motion declared carried.

Discussion was held on the sale of the buildings located at 11 W 14th Street in Kearney, Nebraska. Building and Grounds Supervisor Ross Karabel was present to discuss the property. Currently there are two garages near the current parking lot and a home located at the 11 W 14th Street address. No decisions were made about the removal of any of these buildings and this was tabled until the July 22, 2014 Board meeting.

The Board discussed having an Employee Council; this decision was tabled until the July 22, 2014 Board meeting.

Sheriff Neil Miller was present to review the Nebraska Department of Correctional Service inmate housing agreement. Moved by Morrow and seconded by Klein to authorize Chairman McMullen to sign the Nebraska Department of Correctional Services for inmate short term housing. Upon roll call vote, the following Board members voted "Aye": Morrow, Klein, Biehl, Brayton, Reiter and McMullen. Absent: Greder. None voted "Nay". Motion declared carried.

Deputy County Attorney Kari Fisk addressed the per diem employee reimbursements, meal reimbursements, fringe benefit payments, the claim reimbursement form and the use of county vehicles collectively. After discussion, it was moved by Brayton and seconded by Morrow to approve the following Resolutions. Upon roll call vote, the following Board members voted "Aye": Brayton, Morrow, Biehl, Klein, Reiter and McMullen. Absent: Greder. None voted "Nay". Motion declared carried.

RESOLUTION 2014-33

WHEREAS, Buffalo County is an employer who is occasionally responsible to reimburse employees for meal expenses incurred during overnight travel for County business.

WHEREAS, Buffalo County is obligated to remain in compliance with regulations of the Internal Revenue Service

WHEREAS, Buffalo County desires to make the claim process efficient and cost effective

WHEREAS, on July 8, 2014, the Buffalo County Board of Supervisors discussed this issue and sought input from elected officials present during the regular business meeting.

WHEREAS, the benefits of moving to a per diem payment system was discussed.

NOW THEREFORE, BE IT RESOLVED BY THE BUFFALO COUNTY BOARD OF SUPERVISORS that it is the Board's policy that all meal reimbursement claims should be paid on a per diem or per meal basis effective September 1, 2014.

BE IT FURTHER RESOLVED that the Clerk shall be authorized to develop and use any forms or paperwork necessary to facilitate this claim process and that any claim forms developed shall be fully authorized and incorporated into this resolution. The Clerk shall be authorized to develop any minor policies necessary to facilitate this resolution and shall be permitted to deny any claim submitted that fails to follow that process.

RESOLUTION 2014-34

WHEREAS, Buffalo County is an employer who is occasionally responsible to reimburse employees for expenses,

WHEREAS, Buffalo County is obligated remain in compliance with regulations of the Internal Revenue Service,

WHEREAS, Buffalo County desires to make the claim process efficient and cost effective,

WHEREAS, on July 8, 2014, the Buffalo County Board of Supervisors discussed this issue and sought input from elected officials present during the regular business meeting.

WHEREAS, it is the desire of this board to simplify the claims process to the extent possible,

WHEREAS, the Board does not desire to reimburse employees for claims that would be considered "fringe benefits" by the Internal Revenue Service,

WHEREAS, this policy and resolution encompasses a reaffirmation of existing policies to deny claims for employee meal expenses for same-day travel and for other fringe benefits,

WHEREAS, the Board recognizes that there are situations that may require deviation from this policy, necessitating the development of an appeals process.

NOW THEREFORE, BE IT RESOLVED BY THE BUFFALO COUNTY BOARD OF SUPERVISORS that it is the Board's policy to authorize the Clerk to deny all claims that are considered "fringe benefits" by the Internal Revenue Service.

BE IT FURTHER RESOLVED that the Clerk shall be authorized to develop and use any forms or paperwork necessary to facilitate this process and that any forms developed shall be fully authorized and incorporated into this resolution. The Clerk shall be

authorized to develop any minor policies necessary to facilitate this resolution and shall be permitted to deny any claim submitted that fails to follow that process.

BE IT FURTHER RESOLVED that any claim denied by the clerk as a disallowed “fringe benefit” may be appealed directly to the Board of Supervisors subject to the below terms:

1. For claim submissions authorized by an elected official, appeals may be brought only by the elected official authorizing the initial claim request.
2. For claim submissions authorized by an appointed official, appeals may be brought only by the appointed official authorizing the initial claim request.
3. A majority of a quorum of members of the Board of Supervisors may overturn the decision of the Clerk. Upon reversal the Clerk shall pay the previously denied claim subject to proper taxation pursuant to IRS regulations.

Moved by Brayton and seconded by Klein to authorize Chairman McMullen to sign the interlocal agreement with Shelton Village & Shelton Township for purpose of permanently transferring library functions and assets from the Shelton Township Board to the Village of Shelton. Upon roll call vote, the following Board members voted “Aye”: Brayton, Klein, Biehl, Morrow, Reiter and McMullen. Absent: Greder. None voted “Nay”. Motion declared carried.

Moved by Klein and seconded by Morrow to recess the regular meeting of the Board of Supervisors at 10:18 A.M. and reconvene as a Board of Equalization. Upon roll call vote, the following Board members voted “Aye”: Klein, Morrow, Biehl, Brayton, Reiter and McMullen. Absent: Greder. None voted “Nay”. Motion declared carried.

BOARD OF EQUALIZATION

Chairman McMullen called the Board of Equalization to order in open session. County Treasurer Jean Sidwell, Deputy County Assessor Nora Borer, Gwen Campbell, Scott Anderson and Laura Fredericks were present.

Moved by Klein and seconded by Reiter to approve Motor Vehicle Tax Exemption as indicated on the application by County Treasurer Sidwell for Community Action Partnership of Mid Nebraska on the following list of vehicles: 2006 International, 2010 International, two 2011 Doolittle, 2011 Look, 2004 Carry On, 2007 Droyal, two 2010 Hyundai, 2011 Hyundai, 2013 Mazda, 2010 GMC, 2008 Chrysler, 2001 Ford, 2010 Ford, two 2011 Ford, 2013 Ford, 2001 Dodge, 2010 Dodge, 2014 Dodge, two 2000 Chevy, 2002 Chevy, 2004 Chevy, eight 2009 Chevy, 2010 Chevy and two 2011 Chevy. Upon roll call vote, the following Board members voted “Aye”: Klein, Reiter Biehl, Morrow and McMullen. Abstain: Brayton. Absent: Greder. None voted “Nay”. Motion declared carried.

Moved by Morrow and seconded by Brayton to approve Motor Vehicle Tax Exemption as indicated on the application by County Treasurer Sidwell for Mid-Nebraska Individual Services on a 2002 Dodge Caravan. Upon roll call vote, the following Board members voted “Aye”: Morrow, Brayton, Biehl, Reiter and McMullen. Abstain: Klein. Absent: Greder. None voted “Nay”. Motion declared carried.

Moved by Reiter and seconded by Biehl to approve Motor Vehicle Tax Exemption as indicated on the application by County Treasurer Sidwell for Kearney Restore Ministries on the following list of vehicles: 2007 International, 2003 Ford and 2014 Dump Trailer. Upon roll call vote, the following Board members voted “Aye”: Reiter, Biehl, Brayton, Klein, Morrow, and McMullen. Absent: Greder. None voted “Nay”. Motion declared carried.

Chairman McMullen opened the hearing at 10:26 A.M. for consideration of real and personal property tax exemption for the Summit Church located at 910 E 25th St, Kearney, Nebraska. Addressing the Board to request this exemption were Lynne Heiden and Pastor Dave Boedeker. The public hearing was closed at 10:28 A.M. Moved by Biehl and seconded by Reiter to approve a portion of real and personal property tax exemption on parcel 606407000 for the Summit Church. Taxes will be paid on the portion of the property that is leased to others and is not used for religious purposes. Upon roll call vote, the following Board members voted “Aye”: Biehl, Reiter, Brayton, Klein, Morrow, and McMullen. Absent: Greder. None voted “Nay”. Motion declared carried.

Moved by Klein and seconded by Reiter to approve tax list corrections numbered 3992 through 4009 as submitted by County Assessor Barber. Upon roll call vote, the following Board members voted “Aye”: Klein, Reiter, Biehl, Brayton, Morrow and McMullen. Absent: Greder. None voted “Nay”. Motion declared carried.

Chairman McMullen opened the scheduled Property Valuation Protest Hearings that were conducted as follows: (Times indicated are the scheduled times, not the actual time of hearing.)

| Time | Protest | Name | Parcel | Present |
|-------------|----------------|------------------------------|---------------|----------------|
| 10:15 A.M. | 140010 | Glen Dorn & Lana R Feltman | 601834111 | No one |
| | 140023 | Russell E & Leon L Pearson | 320145000 | No one |
| | 140054 | Douglas Lund (Betty Y Tr) | 560142001 | No one |
| | 140055 | Donald L & Kathy J Wiseman | 605123000 | No one |
| | 140056 | Henry C Jr & Kathryn Brisbin | 605150000 | No one |

| Time | Protest | Name | Parcel | Present |
|------------|---------|-----------------------------|-----------|-----------------------------|
| | 140057 | Robbie L Muirhead | 500299101 | No one |
| 10:30 A.M. | 140026 | Kenneth D Wenburg | 500023000 | Kenneth D Wenburg |
| | 140027 | Julie Meyers | 360140020 | Julie Meyers & Roger Reiter |
| | 140028 | Julie Meyers | 360140040 | Julie Meyers & Roger Reiter |
| | 140029 | Julie Meyers | 360140010 | Julie Meyers & Roger Reiter |
| | 140030 | Julie Meyers | 580725250 | Julie Meyers & Roger Reiter |
| 10:45 A.M. | 140031 | Scott Seeba | 604494000 | No one |
| | 140033 | Walter W Stoeger Jr | 020021000 | No one |
| | 140034 | Robert C & Valerie Kay Gwin | 605511000 | No one |

Chairman McMullen recessed the Board of Equalization and returned to the regular meeting of the Board of Supervisors.

ZONING

Chairman McMullen opened the Zoning Hearings at 11:00 A.M. Deputy County Attorney Kari Fisk and Zoning Administrator LeAnn Klein were present.

Mitchell Humphrey on behalf of Shane Roach and John G Lowe III Trust submitted a request for a change of zoning from Agricultural to Industrial. Mitch Humphrey was present to review the application. Chairman McMullen closed the hearing at 11:05 A.M. Moved by Klein and seconded by Biehl to approve the following Resolution 2014-35 to grant the zoning map amendment. Upon roll call vote, the following Board members voted “Aye”: Klein, Biehl, Brayton, Morrow, Reiter, and McMullen. Absent: Greder. None voted “Nay”. Motion declared carried.

RESOLUTION 2014-35

WHEREAS, Shane Roach has applied for a zoning map amendment with the Buffalo County Zoning Administrator requesting that the following described real property, to-wit:

“A tract of land being a part of Government Lot Two (2) located in Section Thirty (30), Township Nine (9) North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska, more particularly described as follows: Referring to the Southwest Corner of Government Lot 2 located in Section 30 and assuming the West line of Government Lot 2 and Government Lot 1 located in Section 30 as bearing N 00°09’30” E and all bearings contained herein are relative thereto; thence N 00°09’30” E and on the West line of Government Lot 2 located in said Section 30 a distance of 741.00 feet; thence leaving the West line of Government Lot 2 located in said Section 30, S 89° 23’57” E a distance of 40 feet to the ACTUAL PLACE OF BEGINNING, said place of beginning being on the East line of a tract of land as described on Warranty Deed recorded in Book 204 of Deeds on page 358 filed on May 12, 1970 in the Office of the buffalo County Register of Deeds; thence leaving the East line of said tract of land as described on Warranty Deed recorded in Book 204 of Deeds on page 358 and continuing S 89°23’57”E on the North line of said tract of land as described on Warranty Deed recorded at Inst. No. 2006-9012 a distance of 246.0 feet to the Northeast Corner of said tract of land as described on Warranty Deed recorded at Inst. No. 206-9012; thence N 00°09’30” E, parallel with the West line of Government Lot 2 located in said Section 30, a distance of 470.58 feet to a point on the South line of the Union Pacific Railroad Company’s right-of-way; thence S 73°29’27” W and on the South line of the Union Pacific Railroad Company’s right of way a distance of 257.04 feet to a point on the East line of said tract of land as described on Warranty Deed recorded in Book 204 of Deeds on page 358; thence leaving the South line of the Union Pacific Railroad Company’s right-of-way, S 00°09’30” W, parallel with the West line of Government Lot 2 located in said Section 30 and on the East line of said tract of land as described on Warranty Deed recorded in Book 204 of Deeds on page 358 a distance of 394.94 feet to the place of beginning. Containing 2.45 acres, more or less.

hereinafter referred to as the “subject property” be changed from the Agricultural “AG” District to the Industrial “I” District on Buffalo County’s Official Zoning District Map, and

WHEREAS, this is solely a zoning map amendment request and the subject property would or could have other land use regulations that would apply to it above and beyond the zoning map amendment sought at this meeting, and

WHEREAS, on June 19, 2014, the Buffalo County Planning and Zoning Commission following public hearing with notice as required, recommended approval of such proposed change in zoning on a 8-0 vote, and

WHEREAS, on July 08, 2014, this Board conducted a public hearing and considered this Zoning Map Amendment, the minutes of the Planning and Zoning Commission considering this amendment, Buffalo County’s Zoning Regulations, and Comprehensive Plan, and finds:

- a. The subject property is located along Highway 10 and Highway 30. The adjacent property to the South, owned by the applicant, operates under a special use permit.

- b. This amendment is consistent with the growth and development of Buffalo County and the overall Comprehensive Plan as adopted and implemented by Buffalo County, Nebraska, and
- c. That no citizens appeared in opposition of this amendment.

WHEREAS, no protest(s) against such amendment have been filed with the Buffalo County Clerk within seven days of conclusion of public hearing of the Buffalo County Planning and Zoning Commission as allowed under Sec. 11.4, and

WHEREAS, the votes in favor of adoption of this resolution need only be by majority of members to this Board of Supervisors.

NOW THEREFORE, BE IT RESOLVED BY THE BUFFALO COUNTY BOARD OF SUPERVISORS that application for zoning map amendment to change the subject property from the Agricultural “AG” District to the Industrial “I” District is approved.

BE IT FURTHER RESOLVED that a copy of this Resolution shall be filed in the Register of Deed’s office against the subject property and any parcel situated partially or entirely within such legal description, and that the County Clerk shall make amendment to Buffalo County Zoning District Map originally adopted on or about September 10, 2002.

Mitchell Humphrey on behalf of Shane Roach and John G Lowe III Trust submitted a request for an Administrative Subdivision for property described as part of Government Lot 2 of Section 30, Township 9 North, Range 14 West of the 6th p.m., Buffalo County, Nebraska to be known as Roach Administrative Subdivision. Mitch Humphrey was present to review the application. Chairman McMullen closed this public hearing at 11:07 A.M. Moved by Brayton and seconded by Biehl to approve the Administrative Subdivision application with the following Resolution 2014-36. Upon roll call vote, the following Board members voted “Aye”: Brayton, Biehl, Klein, Morrow, Reiter and McMullen. Absent: Greder. None voted “Nay”. Motion declared carried.

RESOLUTION 2014-36

WHEREAS, Mitchell W. Humphrey, Licensed Surveyor, on behalf of developer Shane M. Roach, filed for an administrative Subdivision with the Buffalo County Clerk and/or Zoning Administrator, to be known as “Roach Administrative Subdivision” encompassing property owned by Shane M. Roach, a single person, & John G. Lowe III Trust, et al, herein referred to as “applicants”

WHEREAS, the Zoning Administrator forwarded this application to this Board, and

WHEREAS, on July 8, 2014, this Board conducted a public hearing and finds:

1. The proposed Roach Administrative Subdivision is located in part of Government Lot Two (2) located in Section Thirty (30), Township Nine (9) North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska.
2. The northern portion of this subdivision, identified in Resolution 2014-35 is zoned Industrial.
3. The northern portion of this subdivision, identified in Resolution 2014-35 is currently presently owned by the applicant John G. Lowe III Trust, et al.
4. The southern portion of this subdivision, identified in Resolution 2007-05 is zoned Agricultural but is subject to a Special Use Permit as outlined in Resolution 2007-05.
5. The southern portion of this subdivision, identified in Resolution 2007-05 is presently owned by the applicant Shane M. Roach, a single person.
6. This Administrative Subdivision does not affect the underlying zoning and all zoning requirements in Resolution 2014-35 and 2007-05 remain fully intact and operational.
7. The proposed plat for this subdivision fulfills Buffalo County’s Subdivision Resolution requirements for administrative subdivisions specifically allowed under Section 3.02 together with other provisions applicable thereto.
8. This proposed subdivision abuts State Highway 10; the width of this road complies with minimum width standards required by the Buffalo County Subdivision Resolution.
9. That no one was present to speak in opposition to this application.
10. This proposed administrative subdivision should be approved.

NOW THEREFORE, BE IT RESOLVED BY THE BUFFALO COUNTY BOARD OF SUPERVISORS in regular session with a quorum present, that the plat of “ROACH ADMINISTRATIVE SUBDIVISION”, an administrative subdivision part of Government Lot Two (2) located in Section Thirty (30), Township Nine (9) North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska, duly made out, acknowledged and certified, is hereby approved, accepted, ratified, and authorized to be filed and recorded in the Office of the Register of Deeds, Buffalo County, Nebraska.

BOARD OF EQUALIZATION

Chairman McMullen adjourned the Board of Supervisors meeting and returned to the Board of Equalization Agenda to open the scheduled Property Valuation Protest Hearings that were conducted as follows. (Times indicated are the scheduled times, not the actual time of hearing.)

| Time | Protest | Name | Parcel | Present |
|------------|---------|------------|-----------|---------|
| 11:15 A.M. | 140041 | Jason Thee | 605109000 | No one |
| | 140042 | Jason Thee | 601120000 | No one |
| | 140043 | Jason Thee | 580725300 | No one |

| Time | Protest | Name | Parcel | Present |
|------------|---------|-----------------------------------|-----------|----------------|
| 11:15 P.M. | 140044 | Charles Dummer | 602066129 | No one |
| | 140045 | Love In Action | 850000904 | Robert Spencer |
| 11:30 A.M. | 140047 | Timothy D Horacek | 603741168 | Tim Horacek |
| | 140048 | Linda Wehling | 580099074 | Linda Wehling |
| | 140049 | Linda Wehling | 580099073 | Linda Wehling |
| | 140050 | Linda Wehling | 580099085 | Linda Wehling |
| 11:45 A.M. | 140051 | Level 5, LLC | 605333307 | Eric Maaske |
| | 140052 | William J Neuheisel | 560137070 | No one |
| | 140053 | Jirayus Tan & Annette F Chaowalit | 602512000 | Jirayus Tan |

The Board recessed for lunch at 12:05 P.M. and reconvened at 1:15 P.M. to resume the property valuation protest hearings. Supervisor Greder joined the meeting and all board members responding to roll call at the beginning of the meeting returned to hear the following Property Valuation Protests. (Times indicated are the scheduled times, not the actual time of hearing.)

| Time | Protest | Name | Parcel | Present |
|-----------|---------|---------------------------------------|-----------|--------------------------|
| 1:15 P.M. | 140035 | Hadwiger Farms, Inc | 380206000 | Ken & Geraldine Hadwiger |
| | 140036 | Hadwiger Farms, Inc | 380213000 | Ken & Geraldine Hadwiger |
| | 140037 | Hadwiger Farms, Inc | 380235000 | Ken & Geraldine Hadwiger |
| | 140038 | Hadwiger Farms, Inc | 440037000 | Ken & Geraldine Hadwiger |
| | 140039 | Hadwiger Farms, Inc | 440038000 | Ken & Geraldine Hadwiger |
| | 140040 | Hadwiger Farms, Inc | 440039000 | Ken & Geraldine Hadwiger |
| | 140061 | Donald H Royle Et Al Co-Tr | 140051000 | Ken & Geraldine Hadwiger |
| | 140062 | Donald H Royle Et Al Co-Tr | 140065500 | Ken & Geraldine Hadwiger |
| | 140063 | Donald H Royle Et Al Co-Tr | 140125000 | Ken & Geraldine Hadwiger |
| | 140064 | Geraldine Royle, Trustee | 140048200 | Ken & Geraldine Hadwiger |
| | 140065 | Geraldine Royle, Trustee | 140053030 | Ken & Geraldine Hadwiger |
| | 140066 | Geraldine Royle, Trustee | 140053090 | Ken & Geraldine Hadwiger |
| | 140067 | Geraldine Royle, Trustee | 140116000 | Ken & Geraldine Hadwiger |
| 1:45 P.M. | 140068 | Joyce P Waugh | 605124000 | No one |
| | 140069 | Christopher Andersen & wf | 605120000 | No one |
| | 140070 | James F & Nancy P Grapes Co-Trustees | 605127000 | No one |
| | 140071 | James F & Nancy P Grapes Co-Trustees | 605125000 | No one |
| | 140072 | Michael L & Marjorie S Czapski | 605118000 | No one |
| | 140073 | Marvin D & Bonnie J Valdois, Trustees | 605138000 | No one |
| | 140074 | Glen L Schroeder | 605122000 | Glen Schroeder |
| 2:00 P.M. | 140075 | Katherine A Sibley | 080195100 | No one |
| | 140076 | Dave Waggoner | 606085025 | No one |
| | 140077 | Stuber Nebraska LLC | 020077100 | No one |
| | 140078 | Troy A Meuret | 601472017 | Joe Meuret |
| | 140079 | Troy A Meuret | 601472018 | Joe Meuret |
| 2:15 P.M. | 140080 | Mary A Wolf | 605687000 | No one |
| | 140082 | Thomas R Candy Sr | 603787445 | Tabled |
| | 140083 | Conrad & Heidi Nerverve | 603741134 | No one |
| 2:30 P.M. | 140084 | Daniel J Greene | 605149000 | No one |
| | 140085 | William L Thurston | 605128000 | No one |
| | 140086 | Derek Reed & Jennifer Leigh Brown | 605137000 | No one |
| | 140089 | Allen E & Connie L DeLaet | 605139000 | No one |
| | 140091 | Vera & Robert V Giffin | 605141000 | No one |
| 2:45 P.M. | 140087 | Rick Bowie | 180127000 | Pat Bowie |
| | 140088 | Bowie Fertilizer | 540106306 | Pat Bowie |
| | 140092 | Paul Hecker | 280066000 | No one |
| | 140093 | Paul Hecker | 280097000 | No one |
| 3:00 P.M. | 140094 | Jeff G & Stacy D Malooley | 604240202 | No one |
| | 140095 | Wayne Wiemers | 604159000 | No one |
| | 140096 | Harold D & Margaret L Klinginsmith | 605680000 | No one |
| | 140098 | James E Krason & wf | 605112000 | James Krason |
| | 140099 | RP & MM Properties LLC | 605145000 | No one |
| | 140100 | Anna H Martenson | 605129000 | No one |
| | 140101 | Sharon K Bombeck | 680215075 | Sharon Bombeck |
| 3:20 P.M. | 140103 | Gary Glandon | 600061000 | Gary Glandon |
| | 140104 | Steven P Gawrych | 605136000 | No one |
| | 140105 | LeRoyce D & Cynthia K Margritz | 605743000 | No one |

| Time | Protest | Name | Parcel | Present |
|-------------|----------------|--------------------|---------------|----------------|
| 3:20 P.M. | 140108 | William E Phillips | 260121000 | No one |
| | 140120 | Terry Lynn White | 605115000 | No one |
| | 140125 | Suzanne M Ford | 605633000 | No one |

Chairman McMullen recessed the Board of Equalization and called for Citizen's forum. No one was present to address the Board of Supervisors.

Chairman McMullen asked if there was anything else to come before the Board at 3:42 P.M. before he declared the meeting adjourned until the Board of Equalization meeting at 9:00 A.M. on Tuesday, July 15, 2014.