



The Gage County Board of Equalization met on July 12, 2023 at 8:33 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

Let the record show that all proceedings are electronically recorded.

Chairman Tiemann announced that a complete copy of the Open Meetings Act is posted at the back of the Board of Supervisors Room.

Motion made by Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 6-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 6-0.

No public present for comments and request for future agenda items.

Recessed at 8:35 a.m. until 1:00 p.m. for property valuation protests.

The Gage County Board of Equalization reconvened at 1:03 p.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present. Patti Milligan, County Assessor, and appraisers/referees Darrel Stanard and Lloyd Dickinson also present.

Several people who had filed property valuation protests appeared at the meeting to discuss the recommendations being presented to the board on their property valuations. Those speaking were: Joe Armstrong, Tanya Malchow, David Rayburn and Robert Newby. Each person speaking was sworn in prior to speaking.

Joe Armstrong: 1250 Lakeview Lane, Beatrice NE, parcel #005218108 – Joe was on the list for no change with a value of \$839,820.00. He had comparable cost per sq. foot of homes in the same area and of comparable style that were significantly lower than his. He requested a value of \$681,566.00. After Joe visited with Darrel Stanard about the differences in value between comparable homes, Darrel recommended a value of \$733,660.00. This protest was originally on the list for no change and was just accidentally not switched over to the list for changes due to the late timing of the decision. Motion made by Haxby, seconded by Dorn to move parcel #005218108 to the change list with the valuation set at \$733,660.00. Motion carried 5-1-1 with Jurgens voting nay and Tiemann abstaining due to conflict of interest.

Tanya Malchow: 405 N Sumner St., Beatrice NE, parcel #001800000 – Tanya stated that she is being taxed on 80 acres but she only owns 62 acres. Lloyd said that Spruce Road cuts into her land and splices off a part of it. Since there was a discrepancy in the number of acres, Tiemann asked if they could do some checking on and/or adjusting of acres and come back to her later in the meeting. She agreed.

David Rayburn: 100 W Mulberry, Beatrice NE, parcel #014683000 – David asked why he had an increase of 10% last year and 14% this year when he hasn't changed anything, and what homes they used as comparables. Milligan explained the State requirements and how they use sales to determine values. Stanard explained that there is now a covered patio that wasn't ever added to the valuation, and that the protest was on the percentage of increase, not on the valuations of comparables and there were no comparables provided. Milligan said that if she had not made the changes by percentage then the State would've ordered her to do it that way. She also pointed out that it would be impossible to physically go look at and research comparables for over 16,000 properties in one year so they have to come to a percentage of increase across the board, but she did offer to go research some comparables, show him the sales book, and explain further how they come to the percentages. She said that her job is to put the increases on to be at the required percentages of valuation, but it's the taxpayer's responsibility to prove that they're wrong by finding comparables that show they are out of place, and we can also look at what's going on in the marketplace. She also said that they don't "chase" sales, they treat the sold and unsold properties of similar type the same. Tiemann said that there is nothing they can do at this point to change this year's valuation, but that with help from the Assessor, they can possibly find evidence to help in the future.

Robert Newby: 11746 W Pine Rd., Diller NE, parcel #001464000 – wanted to know why his building went up just under \$14,000. Lloyd explained that it's a sales-based system per the law, so the Assessor knows what that type of property is selling for, what it's currently assessed at, and when it gets out of alignment

the State of NE says you have to raise everybody by a certain percentage. Newby said he just wants to know how they came to that amount. Tiemann gave him a copy of the calculation sheet that the Assessor used that Lloyd will go over. Lloyd explained that they looked at several comparable properties' valuations and figured the price per square foot, and Newby's was right in line with what the Assessor had. Swavely said that the Assessor looks at properties of similar size, condition and age and then has to use the information that is available to come to a decision. Lloyd pointed out that the comparables he used were all in the area of Newby's home. Newby said he just wanted to find out how they came to the valuation and Tiemann said that if he still has questions, to talk to the Assessor and/or Lloyd. No change was made.

Tiemann asked to return to the Malchow property. Lloyd said they came up with 65.32 deeded acres for her property, and the property across the road to the North would have 82.57 acres. Lloyd said they would need to refigure for an amount. Tiemann said they would refigure and get a new amount and asked if Malchows could come back at the July 24<sup>th</sup> meeting. They said they could do that so the protest on this parcel will be heard on July 24<sup>th</sup>.

Parcels with proposed changes to valuations were read into the record by Tiemann as follows (with the addition of #33 and #34, which had been inadvertently put on the list for no change so they were added to the change list):

<b>Ln #</b>	<b>Owner</b>	<b>Protest filed by</b>	<b>Parcel #</b>	<b>Current value</b>	<b>Changed to</b>
1.	Aden, Ronny	same	007381000	\$ 123,980	\$ 110,450
2.	B-7 Investments	Gary Barnard	009671000	\$ 93,495	\$ 30,375
3.	Borgman, Steve	same	006741000	\$ 260,570	\$ 104,590
4.	Borgman, Steve	same	008857000	\$ 18,065	\$ 15,710
5.	Davidson, Bryan	same	008672000	\$ 11,725	\$ 8,308
6.	Davidson, Bryan	same	008691000	\$ 28,505	\$ 18,761
7.	Domeier, Trudi	same	000139401	\$ 499,455	\$ 442,050
8.	Ells, Mark	same	001003027	\$ 60,240	\$ 56,105
9.	Fossler, Bruce & Tracie	same	014552000	\$ 71,275	\$ 61,590
10.	Garland, Wesley	same	013954000	\$ 633,700	\$ 421,200
11.	Garton, Richard	same	003765000	\$ 25,125	\$ 11,940
12.	Hamm, James	same	005251000	\$ 841,660	\$ 830,830
13.	Harrison, Fred	same	011534000	\$ 40,990	\$ 37,120
14.	Hohbein, Charles	same	001003010	\$ 57,795	\$ 28,800
15.	Jurgens, Robert & Joyce	same	015165100	\$ 118,980	\$ 79,680
16.	Kelle, Colton	same	011575000	\$ 63,215	\$ 20,000
17.	Kinney Holdings	Randy Kinney	011634510	\$ 1,334,295	\$ 900,000
18.	Loseman, Ryan	same	014896100	\$ 206,335	\$ 177,880
19.	Moore, James & Paige	same	006520000	\$ 164,620	\$ 148,665
20.	Nicholson, Gary	same	003620000	\$ 251,925	\$ 230,817
21.	Pralle, Steve & Ruth	same	004817000	\$ 224,055	\$ 204,055
22.	Priefert, Lonnie	same	013173000	\$ 1,501,000	\$ 942,480
23.	Priefert, Lonnie	same	013164000	\$ 233,530	\$ 223,530
24.	Roland, Robert & Carla	same	014229000	\$ 40,845	\$ 27,988
25.	Rolenc, Gary	Gary Barnard	010171000	\$ 157,990	\$ 60,000
26.	Ruskamp, Loren	same	000033300	\$ 321,915	\$ 297,520
27.	Shockley, Justin & Emily	same	008992000	\$ 30,025	\$ 18,916
28.	Skanes, William	same	013969000	\$ 54,320	\$ 44,860
29.	Tweedy, Julie	same	011189000	\$ 153,550	\$ 134,160
30.	Wade, Donald	same	007710000	\$ 3,280	\$ 1,941
31.	Woodyard, John	same	013915000	\$ 58,375	\$ 25,000
32.	Ziemann, Chaddwick	same	007456201	\$ 260,930	\$ 229,245
33.	Armstrong, Joe	same (moved from no chng list)	005218108	\$ 839,820	\$ 733,660
34.	Zoellner, Jason	same (moved from no chng list)	005218125	\$ 805,415	\$ 679,000

Jurgens left meeting at 2:08 p.m.

Motion made by Dorn, seconded by Swavely to approve changes in valuations 1 through 34 as read with the addition of numbers 33 and 34 which were moved from the no change list to the change list. Motion carried 6-0.

Parcels proposed to have no change to the current valuation were read into the record by Tiemann as follows (with the exception of numbers 3 & 36 which were moved to the change list, and number 23 which was postponed to July 24<sup>th</sup> pending a check on the number of acres):

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>
1.	AMVC-Midwest, LLC	Austin Zimmerman	013049500	\$ 1,134,960
2.	Anderson, Gerald & Linda	same	008771000	\$ 117,890
3.	Armstrong, Joe – moved to change list		005218108	
4.	Bennett, Gary	same	010876731	\$ 314,950
5.	Bonne, Harold & Shirley	same	002766000	\$ 33,610
6.	Bonne, Harold & Shirley	same	002776200	\$ 278,030
7.	Bonne, Harold & Shirley	same	002776006	\$ 18,415
8.	Brandt, Janet	same	010656103	\$ 233,960
9.	Bures, Terrance	same	001415000	\$ 216,810
10.	Day, Dennis	same	013458900	\$ 135,670
11.	Fletcher, Darrick	same	004243200	\$ 401,840
12.	Flores, Anthony & Jacqueline	same	004474000	\$ 122,520
13.	Given, Jeffrey	same	010867000	\$ 156,750
14.	Kelle, Loren	same	003545000	\$ 340,215
15.	Kinney Holdings, LLC	Randy Kinney	011643523	\$ 82,000
16.	Kovar Henkle, Nicole	same	004213000	\$ 332,760
17.	Likens, Donna	same	002584000	\$ 479,010
18.	Likens, Donna	same	002584200	\$ 159,380
19.	Little, Billie	same	001733000	\$ 112,605
20.	Little, Billie	same	005821000	\$ 250,470
21.	Little, Billie	same	005822000	\$ 203,795
22.	Little, Billie	same	001725000	\$ 121,245
23.	Malchow, Tanya – postponed until 7-24 pending # of acres		001800000	
24.	Mallam, Lawrence	same	008793000	\$ 75,455
25.	Newby, Robert	same	001464000	\$ 107,010
26.	Osterhaus, James	same	003442000	\$ 96,055
27.	Rayburn, David	same	014683000	\$ 143,940
28.	Rayburn, Kristy	same	014684500	\$ 135,730
29.	Riens, Larry & Carol	same	014704000	\$ 152,160
30.	Riens, Larry & Carol	same	013047505	\$ 327,255
31.	Roberts, Wava	same	005065000	\$ 143,115
32.	Saathoff, Clarence	same	003863000	\$ 420,190
33.	Saathoff, Clarence	same	003864100	\$ 319,260
34.	Stewart, Delores	same	002342000	\$ 149,140
35.	Uldrich, Janine	same	011448000	\$ 102,650
36.	Zoellner, Jason – moved to change list		005218125	

David Rayburn returned to the meeting after talking to the Assessor and he said she explained some things to him. He said he's still not happy with the increase but he understands it better. He thanked the Assessor and the Board for their time. Tiemann thanked him for coming in and said that the board just wants to have all the information correct to make the best informed decision.

Motion made by Swavely, seconded by Lytle to approve the list of no changes 1 through 36 as read with the exception of numbers 3 and 36 which were moved to the change list, and number 15 which was postponed pending clarification on the number of acres. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 2:38 p.m. until July 24, 2023.

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

/s/ Erich Tiemann  
Erich Tiemann, Chairman  
Gage County Board of Equalization

I, Dawn Hill, County Clerk of Gage County, do hereby certify that the above records are true and accurate to the best of my knowledge.

Witness my hand and official seal this 12<sup>th</sup> day of July, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill

Gage County Clerk