



The Gage County Board of Equalization met on July 24, 2024 at 8:30 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn, and Dave Swavely present, Emily Haxby and 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 5-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 5-0.

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

Motion made by Swavely, seconded by Dorn to approve tax correction slip #'s 9-16. Motion carried 5-0.

Haxby joined meeting at 8:45 a.m.

Recessed at 8:47 a.m. until 1:00 p.m. for property valuation protests.

The Gage County Board of Equalization reconvened at 1:01 p.m. with Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn, and Dave Swavely present. Terry Jurgens and Gary Lytle absent. Patti Milligan, County Assessor, staff members, and appraisers/referees, were also present.

Those who had filed property valuation protests appearing at the meeting to discuss the recommendations being presented to the board on their property valuations were: Joe Armstrong, 1250 Lakeview Ln., Beatrice NE; Josh Heller, 8435 W Birch Rd., Clatonia NE; Sabrina Glynn, 1075 Pine View Ridge Ln., Beatrice NE; Harlan Schroeder, 16484 SW 72<sup>nd</sup> Rd., DeWitt NE; Mark Schroeder, 935 Buck Rd, Cortland NE; Gloria Ottersberg, 1113 Bauman St., Beatrice NE; Casey Lenners, 7701 Tavin Dr., Lincoln NE; Amy Goeschel for E Energy Adams, LLC, 13238 E Aspen Rd., Adams NE; Neil Ostermann, 2116 Garfield St., Beatrice NE; Lesley Miller, 7126 S 25<sup>th</sup> Rd., Cortland NE; Dillon O'Doherty, representing Aaron & Chelsey Thompson, 119 N 5<sup>th</sup> St., Beatrice NE; Travis Garrison, 6312 SW 86<sup>th</sup> Rd., Clatonia NE; and Mitch Baum for Summit Pork, 10640 W Hwy D20, Alden IA.

Motion made by Haxby, seconded by Swavely to approve lowering the valuation on parcel #011643525, Armstrong Rentals, Joe Armstrong, from \$768,265 to \$593,415. Motion carried 5-0.

Motion made by Schuller, seconded by Haxby to approve lowering the valuation on parcel #001176000, Joshua Heller, from \$753,335 to \$633,335. Motion carried 5-0.

Motion made by Swavely, seconded by Schuller to approve leaving valuation on parcel #005218121, Sabrina Glynn, at \$820,150. Motion carried 5-0.

Motion made by Swavely, seconded by Schuller to approve leaving valuation on parcel #002270000, Harlan Schroeder, at \$866,015. Motion carried 5-0.

Motion made by Swavely, seconded by Dorn to approve lowering the valuation on parcel #002524113, Mark Schroeder, from \$701,410 to \$670,185. Motion carried 5-0.

Motion made by Haxby, seconded by Swavely to approve lowering the valuation on parcel #011738000, Gloria Ottersberg, from \$71,610 to \$60,000. Motion carried 5-0.

Motion made by Haxby, seconded by Schuller to approve lowering the valuation on parcel #001612000, Casey Lenners, from \$525,800 to \$400,000. Motion carried 5-0.

Motion made by Dorn, seconded by Haxby to approve lowering the valuation per Referee's recommendation, on parcel #006542101, E Energy Adams, LLC, from \$26,491,750 to \$24,860,000. Motion carried 5-0.

Short recess at 3:43 p.m. Reconvened at 3:50 p.m.

Motion made by Schuller, seconded by Swavely to approve leaving valuation on parcel #011499000, Neal Ostermann, at \$125,915. Motion carried 5-0.

Motion made by Haxby, seconded by Dorn to approve lowering the valuation on parcel #004593100, Ryan & Lesley Miller, from \$515,985 to \$506,985. Motion carried 4-0 – Schuller temporarily out.

Motion made by Haxby, seconded by Schuller to approve lowering the valuation per recommendation, on parcel #010866000, Dillon O'Doherty, from \$233,325 to \$210,000. Motion carried 5-0.

Motion made by Haxby, seconded by Schuller to approve lowering the valuation on parcel #001130200, Travis Garrison, from \$747,910 to \$569,910. Motion carried 5-0.

Motion made by Dorn, seconded by Haxby to approve leaving valuation on parcel #002420100, Summit Pork, at \$3,074,774. Motion carried 5-0.

Parcels with proposed changes to valuations were read into the record by Tiemann as follows:

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>	<u>Changed to</u>
1.	Beatrice GMC	same	009964000	\$ 36,940	\$ 6,325
2.	Beatrice GMC	same	009963000	\$ 8,585	\$ 4,355
3.	Beatrice GMC	same	009962000	\$ 25,155	\$ 2,870
4.	Bell, Jeff	same	004646201	\$ 753,110	\$ 606,790
5.	Bergmeyer, Jerry	same	001037000	\$ 222,310	\$ 197,395
6.	Blehm, Jolene	same	004463600	\$ 468,670	\$ 373,370
7.	Bohlmeyer, Curtis	same	009548000	\$ 107,020	\$ 98,440
8.	Bowman, Melvin & Cheryl	same	004628101	\$ 117,195	\$ 75,130
9.	Bowman, Melvin & Cheryl	same	004628000	\$ 273,980	\$ 262,395
10.	Brown, Delorise	same	010271000	\$ 159,925	\$ 147,450
11.	Clay, Jerry & Melanie	same	007858000	\$ 120,850	\$ 84,990
12.	Cullison, Jeffery	same	011062501	\$ 207,505	\$ 192,850
13.	Darnell, Mary Ellen	same	001068000	\$ 226,460	\$ 193,005
14.	Dunn, Cody	same	002734000	\$ 238,655	\$ 208,535
15.	Franz, James	same	014678200	\$ 363,790	\$ 315,205
16.	Gollin, Randall & Nicole	same	004655000	\$ 205,995	\$ 153,975
17.	H & S Development	James Spilker	002719000	\$ 126,030	\$ 123,745
18.	Hanau, Michael	same	007392100	\$ 25,870	\$ 16,430
19.	Hatfield, Andrew	same	014607000	\$ 30,480	\$ 24,690
20.	Hemminger, Shad	same	000075000	\$ 379,245	\$ 233,930
21.	Hestermann, Debi	same	000139408	\$ 455,985	\$ 437,010
22.	Holsing, Tracy	same	001130000	\$ 682,520	\$ 548,090
23.	Kastanek, Brock	same	004593500	\$ 619,475	\$ 500,460
24.	Klepper Hatzenbuehler, Pearle	same	011193000	\$ 184,675	\$ 167,190
25.	Lagree, Steven	same	013398000	\$ 163,760	\$ 155,520
26.	MagnifiRent, LLC	Kirnan Koenig	014237000	\$ 106,630	\$ 70,000
27.	Main Street Beatrice	Evan Clark	009677000	\$ 859,795	\$ 202,940
28.	Marinovich, John	same	004561003	\$ 234,960	\$ 201,440
29.	M.D. Haith Investments	Margaret Haith	013782000	\$ 104,750	\$ 87,750
30.	Moore, James	same	006520000	\$ 162,480	\$ 148,610
31.	Murray, Deborah	same	009416000	\$ 55,755	\$ 44,270
32.	Niles, Danielle	same	012746000	\$ 126,810	\$ 116,815
33.	Norris Real Estate	Tracy Norris	011460000	\$ 317,340	\$ 298,155
34.	Norris Real Estate	Tracy Norris	010457000	\$ 142,925	\$ 130,250
35.	O'Doherty, Dillon – see separate motion above		010866000	\$ 233,325	\$ 210,000
36.	Ottersberg, Gloria – see separate motion above		011768000	\$ 71,610	\$ 60,010
37.	Paltry Properties, LLC	same	014426000	\$ 35,555	\$ 16,390
38.	Paltry Properties, LLC	same	014427000	\$ 18,645	\$ 16,735

39.	Patt, Kevin	same	004647106	\$ 584,820	\$ 549,815
40.	Pettit, Ward, Rebecca	same	011986000	\$ 169,080	\$ 155,695
41.	Raley, Richard & Karleen	same	002733100	\$ 283,340	\$ 204,195
42.	Ratigan, Mary	same	014349000	\$ 175,200	\$ 162,140
43.	Reimer, Casey	same	003596100	\$ 503,295	\$ 468,565
44.	Ruskamp, Loren	same	000033300	\$ 458,960	\$ 297,055
45.	Sargent, Robert	same	012661000	\$ 104,035	\$ 90,070
46.	Schuerman, Gordon	same	011611620	\$ 246,825	\$ 235,685
47.	Spilker, James	same	002717000	\$ 418,615	\$ 326,770
48.	Stevens, Craig	same	013003000	\$ 100,370	\$ 98,375
49.	Stewart, Heath	same	005218104	\$ 957,490	\$ 888,755
50.	Summit Pork – see separate motion above (no change)		002420100	\$ 3,074,774	\$ 1,250,990
51.	Taylor, Julie	same	006499000	\$ 183,505	\$ 169,050
52.	VanLaningham, Dennis	same	007070000	\$ 411,327	\$ 240,900
53.	Watson, Clinton	same	004555000	\$ 636,925	\$ 600,385

Haxby left meeting at 5:20 p.m.

Motion made by Dorn, seconded by Swavely to approve the changes in property valuation as read. Motion carried 4-0.

Parcels with no proposed change to the current valuation were read into the record by Tiemann and Lytle as follows:

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>
1.	Armstrong Rentals, Joe Armstrong – see separate motion above		011643525	\$ 768,265
2.	Bargen, David	same	004663104	\$ 585,135
3.	Behrens, Ronald	same	010056000	\$ 68,555
4.	Blythe, Travis	same	005280100	\$ 222,090
5.	Brandt, Janet	same	010656103	\$ 255,605
6.	Buss, Bertha	James Buss	002199000	\$ 96,500
7.	Chavez, John	same	007912000	\$ 107,605
8.	Davison, Sandi	same	000105000	\$ 586,040
9.	Dell, Lowell	same	005675000	\$ 216,125
10.	E Energy Adams, LLC, Matt Uher, CFO – see separate motion above		006542101	\$ 26,491,750
11.	Frerichs, Ronald	same	003340000	\$ 311,450
12.	Fringer, Kari	same	007885000	\$ 158,265
13.	Garrison, Travis – see separate motion above		001130200	\$ 747,910
14.	Glynn, Sabrina – kept at current valuation per motion above		005218121	\$ 820,150
15.	Granato, Zachery & Kelsi Stoops	same	011219000	\$ 209,620
16.	Heller, Joshua – see separate motion above		001176000	\$ 753,335
17.	Jensen, Michael & Rebecca	same	005045000	\$ 209,650
18.	Lueders, Rodney & Doris	same	012847000	\$ 165,510
19.	McInay, Shawn	same	014912000	\$ 172,350
20.	Miller, Ryan & Lesley – see separate motion above		004593100	\$ 515,985
21.	Navratil, Jonathan & Abbie	same	004638009	\$ 505,250
22.	Nielson, Bryce & Brandy	same	004608000	\$ 369,720
23.	Norris Real Estate	Tracy Norris	012664000	\$ 80,735
24.	Norris Real Estate	Tracy Norris	010287000	\$ 128,590
25.	Ostermann, Neal – see separate motion above		011499000	\$ 125,915
26.	Rademacher, Leslie	same	004509000	\$ 756,205
27.	Rademacher, Leslie	same	002414200	\$ 179,635
28.	Rosene, Jonathan & Melissa	same	002695001	\$ 587,560
29.	Schoen, Burdette	same	010217000	\$ 213,815
30.	Schroeder, Harlan – kept at current valuation per motion above		002270000	\$ 866,015
31.	Schroeder, Mark & Jennifer – see separate motion above		002524113	\$ 701,410
32.	Sejkora, Timothy & Heather	same	002524115	\$ 631,470
33.	Stanford, Travis	same	012830000	\$ 148,725
34.	Stoller, Joshua	same	006406502	\$ 325,625
35.	WalMart	Benji Thompkins	013467200	\$ 9,253,380
36.	Thernes, Dean	same	000575000	\$ 892,865
37.	Warren, David	same	011907000	\$ 184,495
38.	Lenners, Casey – see separate motion above		001612000	\$ 525,800

Motion made by Dorn, seconded by Schuller to approve the no changes in property valuation as read. Motion carried 4-0.

There was one property valuation protest that was withdrawn by the party that filed, listed as follows:

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>
1.	Lewis Cattau	same	002773000

One property valuation protest was placed on the No Change list by mistake at the July 10, 2024 Board of Equalization meeting and was read into the record as a correction due to a clerical error with the change in valuation as follows:

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>	<u>Changed to</u>
1.	Harrison, Fred	same	011534000	\$ 39,395	\$ 37,120

There was one Form 425 – Report of Destroyed Real Property filed due to a home being destroyed by fire: The Bell Grant Trust, Patricia Waldo Trustee, filed by Max Waldo, 14144 W Dogwood Rd., PO Box 8, DeWitt NE – parcel #002236000. The 2024 valuation was set at \$443,760, and the recommendation was to change it to strictly land value of \$22,760.

Motion made by Dorn, seconded by Swavely to approve the withdrawn protest, the change that was missed due to clerical error, and the Form 425 Destroyed Property change in valuation. Motion carried 4-0.

Chairman declared Board of Equalization adjourned at 5:39 p.m. until August 7, 2024.

/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 24<sup>th</sup> day of July, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk