



The Gage County Board of Equalization met on June 11, 2025, at 8:33 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on May 29, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Eddie Dorn and Terry Jurgens present, Gary Lytle absent. Patti Milligan, County Assessor, present.

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

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

Steve Wiese, 12911 W St. Hwy 41, Wilber NE, spoke during public comments. Wiese stated that the procedure on valuations and protests needs to be looked at. He said his property on the edge of Clatonia where he moved a trailer in was outside the city limits, so they had to pay for water and dig a lagoon system, then it was zoned in the city limits. The valuation was raised from \$127,000 to \$333,605.00, a 250% increase. He was told to talk to Derrick at MIPS, and that it was on him to prove that the property isn't worth that. When it raises that much you don't understand the increase it should fall strictly on their shoulders to prove the value. The whole town took huge increases, and their excuse was that Clatonia and Cortland are way behind on valuation. They also need to look at studies that show the devaluation of property in cities that have lost any type of food source like Clatonia has. Tiemann stated that the Board can't comment on or discuss things in public comment but that Wiese should contact the Assessor or himself with questions.

Discussion on adding an item on the June 25th Board of Equalization agenda to talk about the meaning of valuation vs. taxation, how valuations are set, and the protest process. Assr Patti Milligan recommended that the appraisers attend also. Milligan also said it's best to come in and talk to her because it requires explanations and conversations. Haxby added that although valuations play a part in taxes, it's the levies that are set by the different taxing authorities that determine that. Milligan thanked Haxby for her work in helping to create a video with lots of information and facts.

Dan Ebeler, 250 Cottonwood Ave., Clatonia NE, also spoke. He said his valuation went up over 300%. Ebeler said he has lots of storm damage with a claim from insurance company that he doesn't know if he's going to get paid for. He doesn't know what the people who came out looked at but there's no way his value could've increased that much. He has dinged up siding, the trim around windows and the screens need replaced. They said they left a note on the door but they don't use that door, the note was gone and only a sticker was there. He said they also have damage to gutters and gutter guards that the insurance company is saying aren't covered – he has the Federal Government looking into the insurance company. He said he doesn't know who the county has looking at this stuff, but it's the wrong people – they know absolutely nothing, and you need to get someone else. Tiemann stated again that the Board is not allowed to discuss during public comments and referred Ebeler to the Assessor for more information, and invited him to come back on June 25th for discussion during the Board of Equalization Meeting at 8:30 a.m.

Motion by Dorn, seconded by Haxby to approve Agreement with Cardinal Assessment Group, LLC for referee services for the 2025 assessment year. Motion carried 6-0.

Motion by Haxby, seconded by Adams to approve Agreement with Multi-County Information and Programming Services (MIPS) for referee services for the 2025 assessment year. Motion carried 6-0.

Motion by Adams, seconded by Clabaugh to approve tax correction slips # 14 & # 15. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 9:07 a.m. until June 25, 2025.

/s/ Dawn Hill

/s/ Erich Tiemann

Dawn Hill
Gage County Clerk

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 11th day of June, 2025.

(SEAL)

/s/ Dawn Hill
Dawn Hill
Gage County Clerk