

The Gage County Board of Equalization met on July 22, 2025, at 8:00 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on July 12, 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, Erich Tiemann, Eddie Dorn and Terry Jurgens present. 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.

Haxby joined meeting at 8:40 a.m.

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:

1. Neil Gowen, 208 S 13th St., Wymore NE; #30 on no change list #2, parcel 008824000, expressed concerns on the improvements, no separate action taken.
2. John Ullman, 420 E G St., Wymore NE; #139, parcel 009094000, and #140, parcel 009099000 on change list #2, not a desired location, no separate action taken.
3. Erin Dorn, 6856 S 148th Rd., Adams NE; #22 on no change list #2, parcel 006428800, wants square footage updated – a referee will revalue and put this protest back on the 7-23-25 meeting.
4. Dell Michaelis, 41313 S 51st Rd., Wymore NE; #95 on change list #2, parcel 009138000, no access to the property

Motion by Adams, seconded by Clabaugh to lower valuation on #95 on change list #2, parcel 009138000, Dell Michaelis, from the referee’s recommendation of \$600 down to \$185. Motion carried 5-0 with Haxby temporarily out.

5. Gary Rupprecht, 101 High St., Odell NE; #113 on change list #2, parcel 007955000, no separate action taken.
6. Gene Radar Reedy, 516 S Hazen St., Blue Springs NE; #108, parcel 006881000, #109, parcel 006764000, and #110, parcel 006763000 on change list #2, and #55, parcel 006766000 on no change list #2, no separate action taken.
7. Traci Wendt, 430 & 450 6th St., Adams NE; #64, parcel 006610000 and #65, parcel 006609000 on no change list #2, no separate action taken.
8. Dan Meints, 323 Penner St., Beatrice NE; #1, parcel 009722000 on change list #1 (see separate motion below); #1, parcel 011049000; #2, parcel 014614000; #3, parcel 014616000; #4, parcel 013618000; and #5, parcel 014615000, on no change list #1 (see motion on all 5 parcels below).

One parcel with the referee’s recommendation of change in property valuation list #1 was presented to the Board of Equalization as follows:

	Protest #	Parcel	Name	2025 Value	Change To
1	504	009722000	Meints, Daniel	\$11,235	\$10,170

Motion made by Jurgens, seconded by Adams to approve the change in property valuation as presented in change list #1. Motion carried 5-0.

Dorn left meeting at 9:59 a.m.

Five parcels with the referee’s recommendation of no change in property valuation were presented in list #1 of no change to the Board of Equalization as follows:

	PARCEL	NAME	2025 VALUE
1	11049000	Meints, Daniel	\$8,400
2	14614000	Meints, Daniel	\$2,500
3	14616000	Meints, Daniel	\$2,500
4	13618000	Meints, Daniel	\$16,700
5	14615000	Meints, Daniel	\$1,000

Motion made by Jurgens, seconded by Adams to approve the no changes in property valuation as presented in no change list #1. Motion carried 5-0.

Parcels with the referee’s recommendation of a change in property valuation were presented to the Board of Equalization as follows:

	Protest #	Parcel #	Last Name	2025 Value	Change To
1	158	008396000	Allen, Lila & Roy	\$150,335	\$63,695
2	161	008577000	Allen, Lila (Allen Rentals)	\$54,625	\$31,420
3	162	008181000	Allen, Lila (Allen Rentals)	\$47,435	\$35,945
4	165	008417000	Allen, Lila (Allen Rentals)	\$51,365	\$37,040
5	225	007010000	Allington, Darren	\$30,735	\$17,075
6	33	008964000	Baker, Jacqueline	\$68,635	\$45,105
7	34	008936000	Baker, Jacqueline	\$64,770	\$39,330
8	245	007578000	Barnard, Gary	\$210,125	\$189,100
9	376	007137000	Bauer, Matthew & Rebecca	\$62,715	\$58,600
10	248	008449000	Bednar, Oren	\$57,210	\$39,670
11	249	008675000	Bednar, Oren	\$50,315	\$31,460
12	37	008742000	Boosinger, Janese	\$91,290	\$85,150
13	426	008825000	Borgman, Steve	\$35,950	\$20,870
14	427	008856000	Borgman, Steve	\$55,915	\$41,820
15	428	008632000	Borgman, Steve	\$28,575	\$3,945
16	429	008750000	Borgman, Steve	\$88,015	\$41,795
17	430	009216000	Borgman, Steve	\$82,595	\$54,075
18	431	008316000	Borgman, Steve	\$73,890	\$71,435
19	432	008857000	Borgman, Steve	\$60,475	\$40,175
20	386	007103000	Brydl, Shannon	\$221,790	\$191,560
21	263	006569000	Burrows, Norma	\$165,815	\$121,115
22	264	006552000	Burrows, Norma	\$164,820	\$125,190
23	262	000156000	Burrows, Norma	\$609,960	\$586,015
24	5	007544000	Bursovsky, Tyler	\$167,095	\$134,135
25	155	009235000	Caporale, Patricia	\$81,375	\$37,995
26	265	007858000	Clay, Jerry & Melanie	\$155,550	\$129,555
27	222	009011000	Coffey, Shirley	\$107,605	\$75,675
28	223	008650000	Coffey, Merry	\$234,190	\$175,280
29	369	015525000	Colgrove-Habluetzel, Shelly	\$26,380	\$18,615
30	372	015547000	Colgrove-Habluetzel, Shelly	\$11,885	\$6,605
31	373	015552000	Colgrove-Habluetzel, Shelly	\$65,290	\$36,275
32	124	008213000	Cooper-Cain, Kelly	\$79,850	\$57,865
33	437	008900200	Cotner, Judy	\$115,245	\$85,290
34	319	007182000	Cowell, Brandon (Cowell Investments)	\$123,165	\$58,955
35	174	008968000	Creek, Mark	\$70,145	\$59,495
36	175	008703000	Creek, Mark	\$57,870	\$34,485
37	177	008392000	Creek, Mark	\$42,175	\$26,550
38	28	008672000	Davidson, Bryan	\$36,920	\$6,410
39	404	008273000	Day, Don	\$4,175	\$2,450
40	405	006699000	Day, Don	\$46,775	\$31,905
41	406	009111000	Day, Don	\$62,850	\$31,665
42	324	006553000	Dean, Tracey	\$203,390	\$175,235
43	15	008699000	Dorn, Michael & Teri	\$184,655	\$153,405

	Protest #	Parcel #	Last Name	2025 Value	Change To
44	16	008698000	Dorn, Joshua & Chloe	\$53,460	\$38,480
45	92	007044000	Dragoo, Derek	\$159,025	\$142,505
46	105	008704000	Dvorak, David	\$17,750	\$7,515
47	106	008707000	Dvorak, David	\$2,000	\$1,400
48	56	008329000	Fralin, Joel & Glenda	\$56,800	\$35,600
49	253	008925000	Garcia, Kelly	\$27,260	\$19,180
50	325	008463000	Gerdes, Gerald	\$7,680	\$3,665
51	326	008460000	Gerdes, Gerald	\$25,185	\$8,455
52	327	008537000	Gerdes, Gerald	\$54,825	\$19,355
53	151	008821000	Gowen, Neil & Monica	\$42,950	\$16,330
54	76	006540100	Gramann, Henry	\$722,490	\$612,160
55	78	006531300	Gramann, Henry	\$20,000	\$10,000
56	513	006468000	Gramann, Karl	\$568,555	\$517,300
57	27	007446000	Hartwig, Ron	\$252,735	\$214,145
58	109	007053000	Heckenliable, Keith	\$312,340	\$185,870
59	110	007054000	Heckenliable, Keith	\$16,670	\$12,650
60	232	009196000	Henderson, Gloria	\$21,155	\$8,380
61	120	006538000	Hestermann, James & Dianna	\$205,400	\$194,485
62	41	007523100	Hill, Wayne & Karla	\$5,000	\$1,250
63	42	007524000	Hill, Wayne & Karla	\$199,025	\$79,340
64	19	007108000	Hughes-Hardt, Adam	\$361,650	\$235,335
65	282	008051100	Ideus, Edward & Karen	\$8,345	\$845
66	50	007160000	Jones, Nina	\$316,055	\$260,675
67	339	007157000	Keim, Jenna	\$184,470	\$164,310
68	442	008796100	Knowles, Steven & Margaret	\$15,720	\$8,000
69	467	009112100	Lamb, Juli	\$53,880	\$45,695
70	359	007881000	Larson, Mary	\$27,880	\$22,320
71	322	007992000	Leaper, Robert	\$122,130	\$100,440
72	443	006307000	Lempka, Jenna	\$35,000	\$19,820
73	444	006308000	Lempka, Jenna	\$26,600	\$19,820
74	445	006310000	Lempka, Jenna	\$36,110	\$19,820
75	446	006311000	Lempka, Jenna	\$35,000	\$19,820
76	447	006313000	Lempka, Jenna	\$20,000	\$19,820
77	448	006353000	Lempka, Jenna	\$37,790	\$19,820
78	449	006354000	Lempka, Jenna	\$35,780	\$19,820
79	450	006355000	Lempka, Jenna	\$24,920	\$19,820
80	451	006356000	Lempka, Jenna	\$24,500	\$19,820
81	95	007537000	Lenners, Dennis	\$83,910	\$57,855
82	96	007541100	Lenners, Dennis	\$5,000	\$1,250
83	340	006676000	Lerma, Ciera	\$198,905	\$151,930
84	129	009037100	Leseberg, Terry	\$171,760	\$142,280
85	63	008744000	Lieneman, Larry	\$190,460	\$174,545
86	284	007456203	Maahs, Sonnen	\$271,255	\$244,655
87	218	008793000	Mallam, Lawrence	\$123,185	\$104,220
88	199	007002000	McColery, Morgan & Amanda	\$51,685	\$29,400
89	201	006677000	McColery, Morgan	\$49,100	\$8,960
90	477	009113000	McKernan, Brook	\$148,380	\$85,190

	Protest #	Parcel #	Last Name	2025 Value	Change To
91	478	009114000	McKernan, Brook	\$16,365	\$2,305
92	287	007976100	Meints, Sandy - moved to 7-23 mtg.	\$655,340	
93	132	009072000	Meyer, Preston	\$204,450	\$155,375
94	152	008646000	Meyer, Angela	\$56,220	\$51,810
95	408	009138000	Michaelis, Dell & Margaret (separate motion above)	\$2,395	
96	121	006395000	Muir, Colten & Cassandra	\$350,600	\$251,100
97	294	009107000	Naish, Mary	\$58,445	\$40,475
98	353	006975000	Neumann, Verona	\$126,025	\$85,945
99	52	009249800	Nicholson, David & Jacqueline	\$31,595	\$14,920
100	422	006615000	North Ridge Builders LLC	\$82,465	\$68,740
101	495	008929000	Olson, Michele Gerdes	\$17,455	\$8,730
102	496	008931000	Olson, Michele Gerdes	\$87,580	\$40,335
103	255	006935000	Patsch, William	\$19,595	\$2,550
104	460	006957000	Pike, Marla	\$52,605	\$25,920
105	461	006979000	Pike, Marla	\$20,510	\$14,725
106	462	008645000	Pike, Milton & Marla	\$70,345	\$64,090
107	482	005592000	Pyle, Corey	\$13,540	\$31,220
108	241	006881000	Reedy, Gene & Rebecca	\$3,095	\$300
109	242	006764000	Reedy, Gene & Rebecca	\$3,125	\$2,140
110	243	006763000	Reedy, Gene & Rebecca	\$22,645	\$11,730
111	117	008405000	Retchless, Mary Lou	\$46,645	\$26,900
112	118	008407000	Retchless, Kenneth & Mary Lou	\$143,945	\$93,545
113	208	007955000	Rupprecht, Gary & Sharon	\$185,420	\$149,945
114	492	007167000	Schellhorn, Gary	\$210,550	\$176,995
115	53	005394000	Schmitt, Jeremy	\$121,630	\$96,375
116	236	007506000	Schoen, Aaron	\$33,695	\$13,250
117	237	007573500	Scholl, John & Ronald	\$88,900	\$64,350
118	334	006759100	Sedlacek, Tim	\$207,950	\$114,260
119	332	008465000	Sedlacek, Tim	\$113,000	\$40,715
120	333	008826000	Sedlacek, Tim	\$111,665	\$61,010
121	335	008561000	Sedlacek, Tim	\$32,240	\$6,155
122	23	008394000	Shepardson, Ra'von (Mathy)	\$37,005	\$27,765
123	11	006482100	Siems, Joel	\$254,570	\$233,865
124	137	008528000	Smith, Charles & Connie	\$84,125	\$41,035
125	138	008962000	Smith, Charles & Connie	\$49,085	\$35,185
126	139	008963000	Smith, Charles & Connie	\$4,745	\$2,015
127	409	008932000	Smith, Leslie	\$87,470	\$57,525
128	471	008037000	Spilker, Ethelene	\$214,050	\$190,020
129	472	008036000	Spilker, Ethelene	\$17,970	\$13,605
130	415	006568000	Stanley, Brett & Sherri	\$121,425	\$104,820
131	416	006594000	Stanley, Brett & Sherri	\$108,285	\$92,690
132	417	006592000	Stanley, Brett & Sherri	\$67,895	\$56,355
133	418	006398000	Stanley, Brett & Sherri	\$95,295	\$87,010
134	419	006399000	Stanley, Brett & Sherri	\$106,780	\$93,325
135	83	006406502	Stoller, Josh	\$377,845	\$305,275
136	412	008643000	Stone, Jeremy	\$37,405	\$9,870
137	94	008012000	Strader, Alan	\$181,285	\$131,870

	Protest #	Parcel #	Last Name	2025 Value	Change To
138	299	007925000	Theye, Jordie	\$82,820	\$75,360
139	97	009094000	Ullman, John	\$159,840	\$150,140
140	98	009099000	Ullman, John	\$44,300	\$18,090
141	127	006512100	VanEngen, Floyd	\$56,810	\$28,405
142	128	006621000	VanEngen, Floyd	\$93,600	\$44,460
143	104	006943000	Vonderfecht, Charlene	\$60,005	\$43,950
144	396	008252000	Walker, Kathleen	\$114,355	\$82,895
145	207	008712000	Wallman, Wanda	\$74,880	\$46,465
146	390	006779000	Washburn, Douglas	\$61,625	\$36,910
147	281	008765000	Weaver, Marsha	\$51,955	\$45,655
148	186	007539000	Weber, Duane & LaRita	\$133,800	\$77,970
149	187	007536000	Weber, Duane & LaRita	\$122,470	\$91,655
150	356	006856000	Wiers, Mark	\$76,775	\$49,215
151	271	007099000	Wiese, Steven	\$333,605	\$198,940
152	239	009200000	Wittmus, Ronald & Joellyn	\$268,075	\$243,920
153	141	007556000	Wrycha, Dan	\$219,555	\$112,225

Motion made by Jurgens, seconded by Clabaugh to approve the changes in property valuation as presented with the exception of numbers 92 and 95 which had separate motions. Motion carried 5-0.

Parcels with the referee’s recommendation of no change in property valuation list #2 were presented to the Board of Equalization as follows:

	Protest #	Parcel #	Last Name	2025 Value
1	160	009160000	Allen, Lila (Allen Rentals)	\$113,620
2	163	008864000	Allen, Lila (Allen Rentals)	\$58,030
3	164	008565000	Allen, Lila (Allen Rentals)	\$36,670
4	166	008390000	Allen, Lila (Allen Rentals)	\$65,630
5	167	008339000	Allen, Lila (Allen Rentals)	\$93,470
6	156	005522000	Allen, Lila (Beatrice Boat Club)	\$36,595
7	157	005527000	Allen, Lila (Beatrice Boat Club)	\$1,960
8	466	007477000	Anderson, Scott	\$217,790
9	364	006624000	Colgrove-Habluetzel, Shelly	\$665
10	365	006625000	Colgrove-Habluetzel, Shelly	\$665
11	366	006626000	Colgrove-Habluetzel, Shelly	\$665
12	367	006627000	Colgrove-Habluetzel, Shelly	\$1,985
13	368	015493000	Colgrove-Habluetzel, Shelly	\$875
14	370	015533000	Colgrove-Habluetzel, Shelly	\$875
15	371	015548000	Colgrove-Habluetzel, Shelly	\$875
16	374	015549000	Colgrove-Habluetzel, Shelly	\$16,855
17	375	015550000	Colgrove-Habluetzel, Shelly	\$35,945
18	171	013965000	Creek, Mark & Angela	\$77,000
19	176	008525000	Creek, Mark	\$24,085
20	171	013965000	Creek (duplicate of line #18)	
21	392	005595000	Crim, Aaron & Joseph	\$279,155
22	320	006428800	Dorn, Erin review & move to 7-23 mtg	
23	420	000042000	Double T Livestock	\$1,163,620
24	421	000047100	Double T Livestock	\$634,900
25	14	007038000	Ebeler, Daniel & Vicky (is on 7-23 mtg)	

	Protest #	Parcel #	Last Name	2025 Value
26	144	008237000	Garcia, Latrisa	\$73,400
27	328	000396000	Gerdes, Gerald	\$285,325
28	66	007270000	German, Adam	\$144,130
29	518	007138000	Geyer, Brian	\$170,555
30	150	008824000	Gowen, Monica	\$108,195
31	233	009194000	Henderson, Gloria	\$26,700
32	231	009192000	Hohensee, Ronald	\$35,280
33	283	008052000	Ideus, Edward & Karen	\$110,840
34	452	000011000	Lempka, Jenna	\$772,010
35	453	000180000	Lempka, Jenna	\$500,505
36	454	000142000	Lempka, Jenna	\$310,895
37	455	000007000	Lempka, Jenna	\$475,840
38	456	000011100	Lempka, Jenna	\$958,900
39	457	000006000	Lempka, Jenna	\$271,775
40	458	000013000	Lempka, Jenna	\$476,300
41	329	008794000	Manuilov, Maksim	\$145,305
42	194	000228700	Markowski, Alan & Lori	\$399,985
43	285	005631000	Martin, Robert	\$46,585
44	410	008938000	Michaelis, Darin	\$95,950
45	411	008923000	Michaelis, Darin	\$93,455
46	502	008488000	Mick, David	\$178,665
47	441	008808000	Myers, Anna	\$98,560
48	54	008075901	Nissen, Ambrosia	\$319,885
49	254	006932000	Patsch, William	\$3,130
50	86	007319000	Pfeiffer, James & Cheryl	\$170,210
51	459	008619000	Pike, Marla	\$182,285
52	463	008617000	Pike, Milton & Marla	\$50,565
53	99	007930200	Pralle, Leon	\$17,500
54	100	007921000	Pralle, Leon	\$124,955
55	244	006766000	Reedy, Gene & Becky	\$121,735
56	136	008940000	Smith, Charles & Connie	\$246,465
57	473	002873000	Spilker, Ethelene	\$876,545
58	474	002872000	Spilker, Ethelene	\$601,130
59	122	007932000	Staab, Dolly	\$135,745
60	123	007933100	Staab, Dolly	\$28,310
61	341	006499000	Taylor, Julie	\$292,590
62	238	007533000	VanEperen, Glenda	\$149,810
63	435	008562000	Wach, Melissa	\$132,695
64	312	006610000	Wendt, Traci	\$143,205
65	313	006609000	Wendt, Traci (review & move to 7-23 mtg)	
66	301	008998000	Weyer, Julie	\$116,750
67	300	008997000	Weyer, Julie	\$3,000
68	270	001156100	Wiese, Steven	\$801,625

Motion made by Jurgens, seconded by Adams to approve the no changes in property valuation list #2 as presented (not including parcels for Dan Meints on list #1 which were previously voted on). Motion was amended to exclude numbers 22 and 65 on no change list #2. Motion carried 5-0.

Chairman declared Board of Equalization adjourned at 10:45 a.m. until July 23, 2025 for action on additional property valuation protests.

/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 22nd day of July, 2025.

(SEAL)

/s/ Dawn Hill
Dawn Hill
Gage County Clerk