

The Gage County Board of Equalization met on July 23, 2025, at 8:35 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on July 10, 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, Gary Lytle & Eddie Dorn present. Terry Jurgens 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 Lytle to approve the agenda as presented. Motion carried 6-0.

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

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

Motion by Adams, seconded by Lytle to approve tax correction slip # 14. Motion carried 6-0.

Meeting recessed until 1:00 to hear property valuation protests.

Meeting reconvened at 1:00 p.m. with Rex Adams, Rick Clabaugh, Erich Tiemann, Gary Lytle, Eddie Dorn and Terry Jurgens present, Emily Haxby absent. Patti Milligan, County Assessor, 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:

1. Daniel Ebeler, 250 Cottonwood Ave., Clatonia – Referee will review property and let us know later. Haxby joined meeting at 1:03 p.m.
2. Kyle Biggerstaff, 7740 S Lakeside Ln., Adams – sketch info was not correct.
3. Kathleen Walker, 123 S 6th St., Wymore – no action taken.
4. William Scheele, 618 Perry St., Odell – Motion made by Adams, seconded by Clabaugh to have parcels combined #21 & #22 (007941100 & 007945300) and to use last years values of \$1,000 and \$2,500 respectively. Motion carried 6-1 with Haxby voting nay.
5. Mike & Shirley Yates, 835 9th St., Adams – Agreed with recommendation – no action
6. Deanna Hackel, 201 N. 11th, Wymore – concerned value was higher than neighbors. No action taken Adams out of meeting at 2:01 p.m.
7. Harlan Schroeder, 484 SW 72nd, Action was already taken on Monday.
8. Rolland Otto, 501 Adams St., Pickrell – commented that his property was higher than neighbors/comparables. It was stated by referees that he refused to let them in to view his property. The referees will inspect the property and offer a recommendation later in the meeting.

Break at 3:20 p.m.

Back in meeting at 3:25 p.m.

9. Julie Scheideler, 423 N. Walnut, Blue Springs – no action taken
10. Charles Burns, 14152 W. Chestnut Rd., Dewitt – (2134000) – motion made by Jurgens, seconded by Lytle to declare all 26 acres as waste. Motion failed 1-5 with Jurgens voting yea, Clabaugh, Haxby, Tiemann, Lytle & Dorn voting nay. Motion by Haxby, seconded by Dorn to declare approx. 5 acres as waste once appropriate measurements were taken place. Motion carried 6-0. Motion by Jurgens, seconded by Dorn to change approx. 1 acre from tillage to grass with appropriate measurements. Motion carried 6-0. Mr. Burns will bring in his maps to the Assessors office. After Assessor corrected acres, valuation changed to \$49,430.
11. Marcella Rademacher, 9247 S. 96th, Adams – No action taken Clabaugh out of meeting at 4:01 p.m.
12. Shawn Mencl, 7226 N. Lakeside Lane, Adams – agreed with recommendation.
13. Nicholas Woodward, 1003 Burns Place, Gretna – felt value should be lower. Motion by Jurgens, seconded by Dorn to change valuation to \$462,920 Motion carried 3-2 with Tiemann, Jurgens & Dorn voting yea, Haxby & Lytle voting nay.

Jurgens left meeting.

Motion by Jurgens, seconded by Dorn to accept new value of \$594,100 on parcel 006428800 from 7-22 mtg., after physical inspection inside, on the property owned by Erin Dorn. Motion carried 4-0.

Motion made by Haxby, seconded by Dorn to change all values across the county to same values per land type & apply evenly countywide as the Board of Equalization. Discussion took place on what this would mean.

Haxby withdrew motion and Dorn withdrew seconded.

Motion by Haxby, seconded by Dorn to change the value of parcel 000409000, Nicholas Woodward, from the recently lowered amount (under #13 above) of \$462,920 to the referee's recommended value of \$523,940 which was the original recommended value by the referee. Motion carried 3-1 with Haxby, Lytle & Dorn voting yea, Tiemann voting nay.

Motion by Lytle, seconded by Dorn to accept referee's recommended value of property after inspection (pulled from 7-22 mtg.) owned by Daniel Ebeler, parcel 007038000, of \$247,275. Motion carried 4-0.

Motion by Dorn, seconded by Lytle to approve accepting recommendation of a valuation of \$324,045 on parcel 008038000 for Rolland Otto. Motion carried 4-0.

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

List #1

	Protest #	Parcel #	Last Name	2025 Value	Change To
1	314	000228800	Biggerstaff, Kyle	\$838,785	\$665,700
2	227	006897000	Dorn, Roger & Lecia	\$16,210	\$7,750
3	469	007442000	Dorn, Ryan	\$313,110	\$296,270
4	221	007576500	Frerichs, Isaac	\$403,955	\$359,005
5	355	006747000	Frerichs, Ronald	\$72,410	\$59,205
6	182	003764000	Garton, Richard	\$175	\$60
7	183	003765000	Garton, Richard	\$48,275	\$16,300
8	68	000229000	Gramann, Karl	\$75,000	\$52,500
9	69	000231000	Gramann, Karl	\$75,000	\$52,500
10	3	006396000	Gronewold, Joel	\$495,320	\$428,180
11	102	006428000	Humann, Dustin	\$373,420	\$318,450
12	111	007498000	Lenners, Duane	\$17,500	\$13,300
13	112	007497100	Lenners, Duane	\$7,500	\$1,875
14	113	007497000	Lenners, Duane	\$7,500	\$1,875
15	114	007480000	Lenners, Duane	\$82,385	\$66,600
16	287	007976100	Meints, Sandy	\$655,340	\$474,185
17	297	000228004	Mencl, Shawn & Stephanie	\$752,545	\$621,920
18	258A	008075905	Otto, Rolland	\$116,770	\$90,950
19	358	003756000	Saathoff, Gary	\$69,330	\$44,550
20	259	007939000	Scheele, William	\$14,960	\$6,375
21	260	007941100	Scheele, William (separate motion above)	\$7,500	
22	261	007945300	Scheele, William (separate motion above)	\$13,300	
23	275	007385000	Schroeder, Anthony	\$150,810	\$133,455
24	343	009137000	Stalder, Daniel	\$205,465	\$180,325
25	247	008075900	Trauernicht, Ross & Mary	\$322,745	\$299,360
26	514	008713000	Weyer, Josh	\$146,870	\$109,060
27	516	009180000	Weyer, Josh	\$20,255	\$6,015
28	43	006414000	Yates, Mike & Shirley	\$42,800	\$10,700
29	44	006413100	Yates, Mike & Shirley	\$521,410	\$410,910

List #2

	Protest #	Parcel	Name	2025 Value	Change To
1	12	003608100	Blum, Richard & Michelle	\$388,095	\$374,590
2	229	004241301	Book, Eric & Amanda	\$225,250	\$223,070
3	228	004241300	Book, Eric & Amanda	\$66,770	\$23,240
4	189	001361100	Bures, Gary	\$1,284,765	\$1,197,980
5	204	002137000	Burns, Linda	\$4,370	\$2,675
6	349	004190000	Busboom, Garry	\$311,555	\$250,190
7	400	004652000	Delgado, Daniel & Stephanie	\$377,825	\$253,235
8	278	003898100	Folkerts, Alan	\$165,180	\$115,480
9	107	003574000	Franzen, Brandon	\$246,540	\$217,640
10	483	001671000	Fritzen, Duane	\$1,027,005	\$986,085
11	491	003120300	Griffeth, Brett & Jennifer	\$566,625	\$508,915
12	75	004159000	Haecker, Leroy	\$262,725	\$261,035
13	493	002430000	Holz, Allan	\$834,900	\$807,120
14	511	002584000	Likens, Jerry & Donna	\$725,385	\$698,200
15	7	000548000	Malchow, Joshua	\$226,730	\$192,270
16	517	000064001	Nieveen, Timothy	\$512,110	\$334,575
17	476	003139000	Parde, Douglas	\$942,905	\$876,295
18	295	002515000	Parde, Harold	\$743,895	\$688,920
19	475	003132000	Parde, Lauren	\$405,700	\$286,275
20	465	002111000	Pohlmann, Wayne & Wanda	\$1,065,805	\$1,026,330
21	361	002414200	Rademacher, Les & Marcella	\$342,390	\$296,165
22	360	004509000	Rademacher, Les & Marcella	\$986,615	\$961,650
23	331	003928000	Saathoff, Jerry & Minnette	\$178,110	\$147,775
24	350	003126000	Spring Creek Acres LLC	\$205,265	\$204,395
25	385	004060100	Thomas, Patty	\$738,770	\$677,370
26	192	003987100	Wallman & Yohe	\$318,200	\$249,700
27	191	003243100	Wallman, Russell	\$87,425	\$45,465
28	193	003994000	Wallman, Russell & Amy	\$705,920	\$616,255
29	35	000409000	Woodward, Nicholas (2 separate motions above)	\$576,100	\$523,940
30	394	008335000	Zito, Nicholas	\$103,535	\$72,440

Motion made by Dorn, seconded by Lytle to approve the changes in property valuation as presented in List #1 excluding numbers 21 and 22 which had separate motions, and List #2 excluding number 29 which had a separate motion. Motion carried 4-0.

Parcels with the referee's recommendation of no change in property valuation were presented to the Board of Equalization in two lists as follows:

List #1

	Protest #	Parcel #	Last Name	2025 Value
1	159	008973000	Allen, Lila (Allen Rentals)	\$209,095
2	172	005761000	Creek, Mark	\$818,990
3	173	002702100	Creek, Mark	\$752,245
4	320	006428800	Dorn, Erin (separate motion above)	
5	354	003340000	Frerichs, Ronald	\$355,965
6	298	006542105	Fritzen, Jeff	\$577,440
7	362	007032000	Hackel, Deanna	\$24,310
8	512	006922000	Hackel, James	\$1,575

	Protest #	Parcel #	Last Name	2025 Value
9	200	009080000	McColery, Morgan & Amanda	\$28,315
10	125	006561000	Milke, Patrick	\$254,685
11	258B	008051200	Otto, Rolland	\$60,390
12	258C	008038000	Otto, Rolland (separate motion above)	
13	280	008743000	Roever, Martin	\$92,680
14	250	006910000	Scheideler, Julie	\$313,860
15	10	006555000	Schoen, Pamela	\$188,345
16	344	009142000	Stalder, Daniel	\$1,660
17	345	009140000	Stalder, Daniel	\$6,415
18	346	009141000	Stalder, Daniel	\$3,540
19	246	008075500	Trauernicht, Ross & Mary	\$452,845
20	234	006850000	Vanderfeltz, Geraldine	\$96,785
21	296	000226101	Vetrovsky, Jerod	\$603,590
22	397	009118000	Walker, Kathleen	\$4,185
23	312	006610000	Wendt, Traci (voted on at 7-22 mtg)	
24	313	006609000	Wendt, Traci (moved from 7-22 mtg)	\$226,320
25	515	008818000	Weyer, Josh	\$85,205

List #2

	Protest #	Parcel	Name	2025 Value
1	470	4530100	Baehr, Bradley & Kelly	\$379,250
2	497	5336000	Baumfalk, Mark	\$198,430
3	500	2197000	Bruns, Darrell	\$924,745
4	501	15347000	Bruns, Darrell	\$509,605
5	499	384000	Bruns, Darrell	\$458,430
6	202	2133000	Burns, Linda	\$1,296,945
7	203	2134000	Burns, Linda (separate motion above)	
8	205	2138000	Burns, Linda	\$188,065
9	399	4461500	Dorn, Nathan	\$681,855
10	198	12448000	Farrell, Jesse	\$184,470
11	277	3886000	Folkerts, Alan & Kim	\$374,505
12	309	3261000	Four M Enterprises INC	\$592,990
13	487	1673300	Fritzen, Duane	\$52,775
14	486	1721000	Fritzen, Duane	\$304,535
15	488	1632000	Fritzen, Duane	\$795,060
16	490	5882000	Fritzen, Duane	\$404,020
17	489	5798100	Fritzen, Duane	\$765,005
18	484	5921000	Fritzen, Duane	\$513,850
19	303	4028000	George, Anthony & Betty	\$486,230
20	302	3950000	George, Anthony & Betty	\$386,405
21	304	4024000	George, Anthony & Betty	\$671,815
22	440	2579100	Jurgens, Gary	\$450,440
23	439	2580000	Jurgens, Gary	\$560,740
24	503	5054000	Meints, Michael	\$139,185
25	36	1474000	Novotny, Ronald	\$1,114,325
26	398	3696100	Quapaw Inv (Rodney Linsenmeyer)	\$839,540
27	481	3721000	Schnuelle, Gabriel	\$1,137,710

	Protest #	Parcel	Name	2025 Value
28	480	1292000	Schnuelle, Gabriel	\$1,089,440
29	357	2469000	Schoen, Burdette	\$378,780
30	401	1299000	Spilker, Greg	\$1,048,440
31	403	4052000	Spilker, Laurie	\$173,565
32	402	1387000	Spilker, Laurie	\$536,770
33	391	963000	Stokebrand, Beverly & Duane	\$338,910
34	382	5786000	Thomas, Patty	\$367,080
35	383	4095300	Thomas, Patty	\$335,375
36	381	3996100	Thomas, Patty	\$501,135
37	380	2483000	Thomas, Patty	\$418,385
38	378	2348100	Thomas, Patty	\$190,895
39	379	2458000	Thomas, Patty	\$342,235
40	377	2351000	Thomas, Patty	\$335,255
41	384	4085000	Thomas, Patty	\$338,575
42	519	2192300	White, Cara & Garrett	\$173,225
43	393	420000	Zito, Nicholas	\$623,655
44	395	423000	Zito, Nicholas	\$368,610

Motion made by Lytle, seconded by Dorn to approve the properties with no change in valuation as presented in List #1 excluding numbers 4 and 12 which had separate motions, and List #2 excluding number 7 which had a separate motion. Motion carried 4-0.

Chairman declared Board of Equalization adjourned at 5:11 p.m. until August 6, 2025.

/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

(SEAL)

/s/ Dawn Hill
Dawn Hill
Gage County Clerk