

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