

The Gage County Board of Equalization met on July 22, 2026, at 8:33 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on July 7, 2026, 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, Gary Lytle, and Terry Jurgens present, Erich Tiemann and Eddie Dorn absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

Vice Chairman Haxby announced that a complete copy of the Open Meetings Act is posted at the back of the Board of Supervisors Room.

Motion by Jurgens, seconded by Adams to approve the agenda as presented. Motion carried 5-0.

Motion by Adams, seconded by Clabaugh to approve the minutes of the previous meeting as mailed/emailed out. Motion carried 5-0.

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

Board of Equalization recessed at 8:35 a.m. until 1:00 p.m. to hear property valuation protests.

Board of Equalization reconvened at 1:00 p.m. with Rex Adams, Rick Clabaugh, Emily Haxby and Gary Lytle 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 and/or to present further documentation on their protest(s) were: Nadine Hibbert (Exhibit #1), Les Wurdeman, Jeff Cullison, Carol Krantzman, Daniel Ebeler, Joan Penning, Kirk Ziegler email, & Dustin Gesin. Jeremy Vontz was on list to speak but left early.

Parcel #010876522, Larry Hibbert was pulled for review and recommendation at the July 24th meeting.

Motion by Adams, seconded by Clabaugh to lower the valuation on parcel #011062501, Jeffrey Cullison, to \$240,585. Motion carried 4-0.

Motion by Clabaugh, seconded by Adams to lower the valuation on parcel #011390000, Dustin Gesin, to \$133,730. Motion carried 4-0.

Break at 2:33 p.m. Back in session at 2:35 p.m.

A list of properties with a recommendation from the referees to change the valuation was presented to the board for consideration and read into the record by Haxby.

Line #	Parcel ID	Owner	2026 Value	Change To
1	011600202	Garnett, Alicia	\$1,221,955	\$837,115
2	011411109	Wurdeman, Leo	\$750,390	\$478,560
3	007524000	Hill, Wayne	\$86,640	\$83,340
4	009752000	Lada, Douglas	\$116,825	\$83,345
5	010520000	Erickson, Brenton	\$495,260	\$312,360
6	013608000	Miller, Crystal	\$226,060	\$202,625
7	015180000	Willis, Lori	\$147,870	\$100,860
8	006396000	Gronewold, Joel	\$565,955	\$448,215
9	006540100	Gramann, Henry	\$842,220	\$622,050
10	006531300	Gramann, Henry	\$20,000	\$5,000
11	013077000	Penning, Joan	\$67,495	\$62,695
12	013078000	Penning, Joan	\$12,000	\$7,200
13	013079100	Penning, Joan	\$12,000	\$9,575
14	010559000	Behrends, Sarah	\$590,085	\$474,075
15	011524000	Kassebaum, Larry	\$355,645	\$184,895
16	014618000	Beebe, Tracey	\$96,070	\$78,295
17	010635204	Rahe, Gwendolyn	\$540,615	\$434,755
18	011261000	Meyer, Stan (SJM LLC)	\$761,635	\$530,435

Line #	Parcel ID	Owner	2026 Value	Change To
19	011062501	Cullison, Jeffrey	\$286,080	see separate motion above
20	010791000	Engelman, Jeremy	\$377,900	\$348,120
21	009422000	Vontz, Jeremy	\$244,165	\$175,120
22	013877000	Brewer, Kayla	\$355,905	\$291,935
23	011737000	Jedlicka, Charles	\$15,000	\$6,550
24	011736000	Jedlicka, Charles	\$15,000	\$6,550
25	011735000	Jedlicka, Charles	\$15,000	\$6,550
26	011734000	Jedlicka, Charles	\$22,450	\$6,550
27	013588000	Schraeder, Kenneth	\$62,490	\$50,130
28	011730000	Wallman, Eric	\$71,935	\$59,910
29	011764000	Wallman, Eric	\$27,075	\$16,575
30	006542105	Fritzen, Jeffrey	\$657,900	\$534,530
31	009504000	H2 Rentals	\$306,115	\$276,905
32	014858000	Aden, Roger	\$120,502	\$77,620
33	014930000	Aden, Roger	\$95,525	\$74,575
34	009253000	Aden, Roger	\$94,320	\$73,485
35	014318000	Aden, Roger	\$172,595	\$112,380
36	013966000	Aden, Roger	\$77,115	\$65,150
37	013806000	Aden, Roger	\$107,700	\$98,090
38	012713000	Aden, Roger	\$216,350	\$195,455
39	012501000	Aden, Roger	\$88,540	\$69,830
40	010924000	Aden, Roger	\$135,510	\$98,230
41	009778000	Aden, Roger	\$91,365	\$67,275
42	009349000	Aden, Roger	\$112,815	\$84,020
43	012307000	Douglas, Shane	\$12,000	\$7,200
44	015077514	Schafer, Nolan	\$802,225	\$654,280
45	010562000	Mencl, Ronald	\$311,290	\$274,535
46	011263300	Lineweber, Rogene	\$495,175	\$404,120
47	008075500	Trauernicht, Ross	\$516,815	\$461,585
48	008075900	Trauernicht, Ross	\$366,655	\$361,735
49	015180503	Havekost, Michael	\$533,960	\$433,305
50	009323000	Coudeyras, William	\$158,850	\$135,595
51	010876522	Hibbert, Larry	\$520,085	pulled for further review
52	014931100	Showen, Dennis	\$222,270	\$175,365
53	013097000	Hilzinger, Mary	\$296,470	\$293,920
54	009442000	Lytle, Thomas	\$175,580	\$103,025
55	014865000	Reed, Benjamin	\$150,675	\$102,170
56	013133000	Hagemeier, Spencer	\$597,365	\$474,315
57	010694000	Fentress, Sidney	\$110,175	\$100,665
58	009766000	Oblinger, James	\$24,975	\$11,465
59	013975000	Jedlicka, Amy	\$88,700	\$81,500
60	011390000	Gesin, Dustin	\$138,265	see separate motion above
61	012907000	Maguire, Patrick	\$37,245	\$20,490
62	012908000	Maguire, Patrick	\$39,860	\$23,210
63	012906000	Samples, Nancy	\$70,470	\$62,135
64	010056000	Behrens, Ronald	\$130,525	\$99,625
65	012971000	Haddix, Jeffrey	\$54,640	\$43,405
66	014185000	Vaughn, Gregory	\$141,685	\$119,685

Motion by Clabaugh, seconded by Adams to approve changes to property valuations as listed above with the exception of those that were pulled for reconsideration or had separate motions. Motion carried 4-0.

A list of properties with a recommendation from the referees of no change to the valuation was presented to the board for consideration and read into the record by Haxby.

Line #	Parcel ID	Owner	2026 Value
1	012026000	Bruns, David	\$139,520
2	007038000	Ebeler, Daniel	\$268,210
3	011559000	Neumann, Christopher	\$191,305

Line #	Parcel ID	Owner	2026 Value
4	014490000	Martinez, Misael	\$87,825
5	014758000	Boosinger, Deb	\$261,365
6	009408000	Krantzman, Carol	\$206,305
7	012053000	Wolken, Duane	\$114,745
8	015077519	Lottman, Chad	\$917,575
9	012785000	Engelman, Jeremy	\$114,680
10	009416000	Murray, Deborah	\$66,480
11	013572000	Aden, Roger	\$67,185
12	014864000	Reed, Benjamin	\$85,800
13	014183000	Vaughn, Gregory	\$15,000

Motion by Adams, seconded by Clabaugh to approve no changes to property valuations as listed above.
Motion carried 4-0.

Vice Chairman declared Board of Equalization adjourned at 2:51 p.m. until July 23, 2026.

/s/ Dawn Hill
Dawn Hill
Gage County Clerk

/s/ Emily M. Haxby
Emily M. Haxby, Vice 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, 2026.

(SEAL)

/s/ Dawn Hill
Dawn Hill
Gage County Clerk