

The Gage County Board of Equalization met on July 8, 2026, at 8:36 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on June 25, 2026 for the regular Board of Equalization Meeting, and June 11, 2026 for property valuation protests, copies of the proofs 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 and 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 Clabaugh to approve the agenda as presented. Motion carried 6-0.

Motion by Dorn, seconded by Adams 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.

Board of Equalization recessed at 8:40 a.m. until 1:00 p.m. to hear property valuation protests.

BOE reconvened at 1:00 p.m. with Rex Adams, Rick Clabaugh, Erich Tiemann and Eddie Dorn 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 Brad Dusenbery, Kansas City MO; Steve Pralle, Odell NE; Ron Wegner, Wymore NE; Jeanette Parker, Beatrice NE; John Simpson, Beatrice NE; Randy Miller, Beatrice NE; and Nolan Schafer, Beatrice NE, for Iron Horse Properties.

Motion by Adams, seconded by Clabaugh to lower valuation on parcel #006244000, Ron Wegner, to \$252,000. Motion carried 4-0.

Haxby joined meeting at 2:02 p.m.

Motion by Adams to lower parcel #011613503, John & Donna Simpson, to \$340,000. Discussion. Adams withdrew motion.

Motion by Adams, seconded by Clabaugh to review all of the properties in Flowing Springs to equalize them more. Haxby temporarily out, motion carried 3-1 with Tiemann voting nay.

Motion by Adams to lower parcel #010230000, Iron Horse Properties (Nolan Schafer) to \$270,000. Motion died for lack of second.

A list of properties with a recommendation from the referees to change the valuation was presented to the board for consideration, Haxby read them into record. Motion by Dorn, seconded by Adams to approve changes to property valuations as listed below with the exception of #18, parcel #006244000, Ron Wegner, which has a separate motion above. Motion carried 5-0.

<u>Line #</u>	<u>PARCEL #</u>	<u>NAME</u>	<u>2026 VALUE</u>	<u>CHANGE TO</u>
1	015421000	Retchless, Kenneth JR	\$389,335	\$347,245
2	005905000	Yurka, Jerry A	\$600,425	\$592,470
3	005665000	Retchless, Jon A	\$273,590	\$239,165
4	000429000	Carr, Lewis	\$102,200	\$77,425
5	001629100	Dorn, Gerald	\$781,390	\$769,775
6	001746000	Meyer, David L	\$261,375	\$242,435
7	005548000	Hamm, James W	\$901,120	\$886,545
8	005251000	Hamm, James W	\$1,236,165	\$1,202,545
9	002980000	G & M Farms	\$1,169,365	\$1,106,080
10	005518000	Kleveland, Shawn A	\$315,225	\$263,330
11	003279000	Balvin, Sonny & Tara	\$237,605	\$213,400
12	004593100	Miller, Ryan & Lesley	\$562,035	\$522,015
13	005751000	Blackwell, Hunter	\$408,665	\$367,750

<u>Line #</u>	<u>PARCEL #</u>	<u>NAME</u>	<u>2026 VALUE</u>	<u>CHANGE TO</u>
14	000447000	Behrends, Larry W	\$859,760	\$825,465
15	000324000	Bruns, Darrell	\$337,495	\$301,500
16	005024000	Boatman, Kimberly D	\$72,010	\$57,190
17	005822000	Little, Billie J	\$276,425	\$270,265
18	006244000	Wegner, Ronald	\$274,685	See separate motion above
19	003312000	McLaughlin, Cynthia	\$385,475	\$382,350
20	001388000	Bures, Gary	\$653,500	\$643,780
21	005383000	Theasmeyer, Waunita	\$617,405	\$582,350
22	004915000	Duis, Kevin D	\$485,615	\$469,790
23	003791000	Anderson, Virgil L	\$781,585	\$770,775
24	000961000	Fitzwater, Scott	\$408,020	\$369,230
25	006002000	Bednar, Oren	\$1,200,135	\$1,156,510
26	006166000	Bednar, Oren	\$628,950	\$615,585
27	004593400	Behrends, Jacob & Nicole	\$556,750	\$516,310
28	005842000	Knoche, Steven	\$1,208,315	\$1,189,680
29	005233000	Ahrens, Mark A & Donetta K	\$320,845	\$301,855
30	003578000	Mazza, Ronald & Terri	\$221,765	\$205,875
31	005578000	Jurgens, Elizabeth I	\$451,000	\$447,655
32	003651000	Wiegand, Robert & Lisa	\$631,790	\$583,180
33	005157000	Armstrong, Roy	\$189,425	\$176,890
34	003754200	Theasmeyer, Randy L & Rhonda	\$937,140	\$897,425
35	004114000	Siefkes, Dean	\$805,290	\$763,585
36	000270000	Schuller, Donald C	\$395,745	\$365,360
37	003596100	Reimer, Casey & Erin	\$530,265	\$498,675
38	015077601	Wilkinson, Larry	\$161,740	\$115,225
39	012491100	Kaufman, Patricia	\$388,295	\$349,985
40	011264707	Trauernicht, Ryan	\$520,300	\$447,725
41	010891000	Knieriem, Andrew	\$419,725	\$241,750
42	011788300	Schultze, Craig	\$19,950	\$1,995
43	011260000	Dusenbery-Holdings LLC	\$4,935	\$3,700
44	011449000	Schramm, Theresa	\$161,775	\$134,300
45	013217000	Rohr, Corey	\$82,340	\$80,450
46	010876102	Haraldson, Richard	\$574,715	\$512,300
47	010876512	Renzy, Russell	\$46,550	\$35,000
48	010702000	Miller, Randall	\$100,795	\$82,600
49	013068000	Bragg, Susan	\$110,535	\$84,570
50	010876514	Sack, Ronald	\$46,550	\$35,000
51	010876515	Sack, Ronald	\$46,550	\$35,000
52	012090000	Glynn, Kurt	\$75,860	\$71,670
53	014898000	Higgins, Theda	\$31,450	\$27,920
54	014684500	Brunner, Kristy	\$245,575	\$214,995
55	013066000	Bornemeier, Jacqueline	\$23,650	\$17,350
56	013063000	Bornemeier, Jacqueline	\$21,295	\$14,995
57	010876760	Koch, Troy	\$45,645	\$22,825
58	009329000	Pittman, James	\$193,435	\$48,385
59	014590000	Pittman, James	\$122,410	\$51,310
60	010260000	Riens, Larry	\$100,935	\$95,085
61	011257000	Riens, Larry	\$118,520	\$76,370
62	013047505	Riens, Larry	\$456,810	\$408,315
63	014944000	Thornton, Susan & Sweem, Missy	\$114,555	\$109,095
64	013086000	Kujath, Kathrine	\$12,000	\$7,200
65	013084000	Kujath, Kathrine	\$12,000	\$7,200
66	010625300	Calkin, Marjorie	\$262,460	\$248,310
67	014422000	Fjone, Caleb	\$299,200	\$263,520
68	012167000	Armstrong, William	\$478,790	\$289,165
69	012489000	Neunaber, Brad	\$115,390	\$98,370
70	010714000	Neunaber, Brad	\$1,500	\$900
71	012645501	Huenink, Joel (Schafer, Nolan)	\$1,815,500	\$1,244,625
72	010876521	Smith, Debra (Schafer, Nolan)	\$851,750	\$654,125

<u>Line #</u>	<u>PARCEL #</u>	<u>NAME</u>	<u>2026 VALUE</u>	<u>CHANGE TO</u>
73	010230000	Iron Horse Properties (Schafer, Nolan)	\$334,330	\$307,735
74	010958000	Roeber, Vicki	\$137,345	\$104,190
75	014793000	Johnson, Virgil	\$26,250	\$15,750
76	014777000	Johnson, Virgil	\$19,950	\$11,970
77	014776000	Johnson, Virgil	\$11,250	\$6,750
78	010921000	Kruse, Bryce	\$271,285	\$234,940

A list of properties with a recommendation from the referees of no change to the current valuation was presented to the board for consideration, Haxby read them into record. Motion by Dorn, seconded by Haxby to approve no changes to property valuations as listed below. Motion carried 5-0.

<u>Line #</u>	<u>PARCEL #</u>	<u>NAME</u>	<u>2026 VALUE</u>
1	002961000	Keefe, Michael & Gale	\$376,195
2	005951000	James, Kenneth	\$368,275
3	00090000	Hardin, Roland	\$1,061,520
4	005588000	Schlake, Brent W	\$539,955
5	005588100	Schlake, Brent W	\$596,040
6	004851100	Koch, Troy	\$583,440
7	000866100	Rabstejnek, Charles	\$445,125
8	004817000	Pralle, Steve	\$285,015
9	003679100	Schleufer, Dana & Julie	\$433,840
10	000421000	Lauby, Roy	\$134,595
11	011788100	Schultze, Craig	\$291,540
12	012045000	Lohr, Brock	\$250,435
13	014967100	Rohr, Corey	\$21,000
14	011671000	Howe, Francis	\$133,435
15	010876540	Sack, Ronald	\$35,000
16	012771000	Glynn, Kurt	\$55,770
17	015255000	Krueger, Kyle	\$193,995
18	011613503	Simpson, John & Donna	\$370,110
19	013057000	Bornemeier, Jacqueline	\$183,145
20	013054200	Bornemeier, Jacqueline	\$1,500
21	014677100	Petracek, Mindy	\$550,315
22	013908000	Fossler, Brian	\$81,745
23	011611984	Parker, Jeanette	\$366,790
24	009307000	Hanshaw, Rebecca	\$181,790
25	015240000	Engelman, Lavern	\$251,395
26	009467000	Roeber, Vicki	\$76,220
27	014322000	Roeber, Vicki	\$80,765
28	013196000	Roeber, Vicki	\$84,835
29	009346000	Roeber, Vicki	\$113,815

Chairman declared Board of Equalization adjourned at 3:07 p.m. until July 20, 2026.

/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 8th day of July, 2026.

(SEAL)

/s/ Dawn Hill

Dawn Hill
Gage County Clerk