

The Gage County Board of Equalization met on July 20, 2026, at 1:11 p.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, Gary Lytle, and Terry Jurgens present, Emily Haxby, Erich Tiemann and Eddie Dorn absent.

Let the record show that all proceedings are electronically recorded.

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

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: Jim Lohse, Kathy Diekman, Deanna Hackel, Thomas Ulrick, Jacob Garbisen for Summit Pork, Angie Creek for Mark Creek, Rose Gonderinger, Preston Lawrence-Hutchison, Thomas Shirk, Dave Hauptman, Lesa Hauptman, Randall Cobb, Sabrina Glynn email, and Darrell Bruns.

After discussion and consideration by the Board, the following motions were made:

Motion by Jurgens, seconded by Adams to change the valuation on parcel #012336100, Jim & Beth Lohse, to \$6,000, and parcel #012272000, Jim & Beth Lohse, to \$4,000. Motion carried 4-0.

Motion by Clabaugh to change the valuation on parcel #007032000, Deanna Hackel, to \$28,900. Motion died for lack of second. After reconsideration, motion by Adams, seconded by Clabaugh to change valuation on parcel #007032000 to \$28,900. Motion carried 4-0.

Motion by Jurgens, seconded by Adams to change the valuation on parcel #013317000, Dave & Lesa Hauptman, to \$15,470. Motion carried 4-0.

Short break at 2:32 p.m. due to no quorum. Back in session at 2:34 p.m.

Motion by Jurgens, seconded by Clabaugh to change the valuation on parcel #010703000, Dave & Lesa Hauptman, to \$70,815. Motion carried 4-0.

Motion by Jurgens, seconded by Clabaugh to change the valuation on parcel #013307000, Dave & Lesa Hauptman, to \$20,000. Motion carried 3-1 with Adams voting nay.

Motion by Jurgens to change the valuation on parcel #015232000, Randall Cobb, to \$60,000. Motion died for lack of second. Discussion. Motion by Clabaugh, seconded by Adams to change the valuation on parcel #015232000, Randall Cobb, to \$67,000. Motion carried 4-0.

Motion by Adams, seconded by Clabaugh to change the valuation on parcel #014576000, Darrell Bruns, to \$227,000. Motion carried 4-0.

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 Lytle.

Line #	Parcel ID	Owner	2026 Value	Change To
1	012336100	Lohse, Beth	\$21,030	see separate motion above
2	012272000	Lohse, Beth	\$21,000	see separate motion above
3	013833000	Gandara, John	\$86,225	\$84,010
4	010474000	Gonderinger, Rosemary	\$382,495	\$284,500
5	014747000	Jurgens, Robert	\$120,080	\$98,505
6	009730000	Kerl, Karen	\$93,605	\$71,785
7	010551000	Kumm, Lawrence	\$318,795	\$276,735
8	015232000	Cobb, Randall	\$89,985	see separate motion above
9	011728100	Sherwood, Michael	\$81,115	\$53,635
10	010807000	Pohlmann, Gerald	\$28,705	\$13,641
11	012832000	Duitsman, Larry	\$48,240	\$38,450
12	006428800	Dorn, Erin	\$704,240	\$605,035
13	012499000	Woodyard, John	\$78,555	\$47,225
14	014181000	Woodyard, John	\$60,065	\$45,740

Line #	Parcel ID	Owner	2026 Value	Change To
15	014849000	Woodyard, John	\$79,095	\$41,890
16	012840000	Woodyard, John	\$165,540	\$143,315
17	012809000	Woodyard, John	\$99,910	\$76,325
18	011448000	Uldrich, Janine	\$133,565	\$118,800
19	011782000	Hubka, Shelli	\$83,760	\$68,780
20	013317000	Hauptman, Dave	\$34,145	see separate motion above
21	013308000	Hauptman, Dave	\$257,250	\$196,725
22	010716000	Hauptman, Dave	\$23,100	\$6,570
23	010705000	Hauptman, Dave	\$124,785	\$24,295
24	010704000	Hauptman, Dave	\$93,820	\$92,275
25	010703000	Hauptman, Dave	\$104,120	see separate motion above
26	010327000	Riekenberg, Kevin	\$21,000	\$10,500
27	010328000	Riekenberg, Kevin	\$21,330	\$3,200
28	010326000	Riekenberg, Kevin	\$28,230	\$4,235
29	013047510	Philippi, Robert	\$766,510	\$592,050
30	013456500	Frerking, Robert	\$387,155	\$251,985
31	010076000	Stevens, Ashley	\$135,030	\$127,935
32	015038000	Scott, Chad	\$95,055	\$78,335
33	009284000	Buhr, Coby	\$215,125	\$179,830
34	010471000	Shirk, Thomas	\$42,000	\$21,000
35	008286000	Mailahn, Daryl	\$46,830	\$15,630
36	014382000	Borrenpohl, Matthew	\$115,045	\$88,755
37	013941000	Genrich, Kay	\$320,090	\$284,670
38	007032000	Hackel, Deanna	\$37,665	see separate motion above
39	010876623	Nider, Larry	\$309,650	\$291,030
40	010876650	Nider, Larry	\$83,060	\$37,470
41	014773100	Henning, David	\$15,000	\$9,000
42	014772000	Henning, David	\$37,015	\$29,035
43	013549000	Regier, Gayland	\$23,715	\$18,915
44	010105000	Gilland, William	\$161,455	\$98,230
45	014997000	Kleveland, Shannon	\$24,510	\$19,710
46	014637000	Kleveland, Shannon	\$50,305	\$40,120
47	015005000	Kleveland, Shannon	\$62,805	\$43,500
48	014998000	Kleveland, Shannon	\$67,025	\$50,105
49	014999000	Kleveland, Shannon	\$104,250	\$82,230
50	014870000	Smith, Robert	\$89,855	\$66,545
51	014871000	Smith, Susan	\$62,840	\$58,040
52	014875000	Smith, Robert	\$15,960	\$9,575
53	014880000	Smith, Robert	\$15,960	\$9,575
54	014878000	Smith, Robert	\$9,000	\$5,400
55	014879000	Smith, Robert	\$15,960	\$9,575
56	014869000	Smith, Robert	\$17,530	\$10,125
57	014868000	Smith, Robert	\$15,960	\$9,575
58	010748000	Deke, Todd	\$80,800	\$78,450
59	011659000	Portrey, Lawrence	\$149,380	\$125,485
60	013255000	Thompson, Jolien	\$32,060	\$25,960
61	013256000	Thompson, Jolien	\$216,045	\$176,030
62	011894000	Jurgens, Lyle	\$96,545	\$92,725
63	009321000	Kolb, Stan	\$118,530	\$77,120
64	011013000	Young, John	\$223,850	\$172,045
65	012411000	Neal, Allan	\$219,935	\$187,590
66	008075400	Kelle, Larry	\$557,455	\$445,245
67	010998000	Wolken, Eugene	\$105,170	\$85,185
68	012512000	Wolken, Eugene	\$81,720	\$63,750
69	014121000	Wolken, Eugene	\$104,205	\$87,655
70	010470000	Ostdiek, Robert	\$276,010	\$266,475
71	013965000	Creek, Mark	\$153,260	\$109,875
72	009318000	Podany, James	\$212,650	\$173,330
73	014197000	YN Investments LLC	\$73,725	\$69,290

Line #	Parcel ID	Owner	2026 Value	Change To
74	014682000	Ratigan, Mary	\$727,615	\$276,220
75	013080000	Magnificent LLC	\$127,935	\$119,535
76	012964000	Magnificent LLC	\$113,070	\$109,555
77	013999000	Magnificent LLC	\$159,455	\$136,570
78	013227000	Magnificent LLC	\$127,675	\$106,080
79	014882000	Magnificent LLC	\$129,015	\$125,775
80	012142000	Bissegger Rentals	\$84,515	\$79,945
81	011646000	Diekman, Kathy	\$174,170	\$146,585
82	009333000	St. Josephs Catholic Church	\$293,060	\$234,235
83	010032000	Reinwalt, Jeffrey	\$70,795	\$56,960
84	013211000	Huston, Shelley	\$92,855	\$87,765
85	014762000	Schultze, Jarrett	\$191,970	\$168,595
86	010354000	Buss, Sara (Grant)	\$28,520	\$22,085
87	014307000	Hudson, Pamela	\$245,945	\$156,795
88	013297000	Thompson, Bradley	\$73,740	\$53,700
89	012384000	Brauch, Terry	\$21,750	\$5,440
90	008802000	Rains, Stormy	\$80,310	\$51,615
91	010895000	Menck, Kathie	\$145,925	\$139,205
92	015018000	Layman, Gary	\$66,555	\$50,690
93	010238000	Layman, Gary	\$184,875	\$168,115
94	009409000	Anderson, Zachary	\$106,735	\$81,650
95	015178100	Glynn, Sabrina	\$50,205	\$35,830
96	013457400	Glynn, Sabrina	\$43,890	\$31,320
97	010635206	Bruns, Darrell	\$629,995	\$482,290
98	011845000	Bruns, Darrell	\$203,270	\$185,665
99	014576000	Bruns, Darrell	\$280,675	see separate motion above
100	012310000	Barnard, Gary	\$78,905	\$74,105
101	014002707	Morrissey, Brian P	\$96,495	\$23,550
102	014002708	Morrissey, Brian P	\$96,495	\$23,550
103	014002709	Morrissey, Brian P	\$96,495	\$23,550
104	014002710	Morrissey, Brian P	\$96,495	\$23,550
105	014002711	Morrissey, Brian P	\$96,495	\$23,550
106	014002712	Morrissey, Brian P	\$96,495	\$23,550
107	014002713	Morrissey, Brian P	\$96,495	\$23,550
108	014002718	Morrissey, Brian P	\$96,495	\$23,550
109	012409601	Mike Works-Irving Street Apartments	\$9,199,655	\$8,156,135
110	008598000	Hawkins, Elliot	\$27,595	\$900
111	008302000	Hawkins, Elliot	\$29,770	\$2,725
112	008599000	Hawkins, Elliot	\$11,365	\$380
113	015181000	Carstens Preservation/Savage & Browning	\$1,976,685	\$1,426,400
114	012496100	Lottman, Chad	\$21,295	\$4,500
115	012496000	Lottman, Chad	\$125,860	\$48,060
116	013182100	Morrissey, Brian P	\$657,825	\$351,545
117	013182101	Morrissey, Brian P	\$791,300	\$327,480
118	007893200	Morrissey, Brian P	\$290,215	\$93,565
119	014419000	Stoddard Place LP	\$3,514,525	\$1,778,890
120	005225200	Zoellner, Jason & Teresa	\$19,730	\$7,910
121	004638200	Walkinshaw, Nichole	\$115,000	\$57,500
122	005064000	Norris, Tracy & Holly	\$530,420	\$515,195
123	005484000	Enns, Jerry G	\$423,515	\$403,975
124	001367000	Barnhart, Randall & Valerie	\$396,440	\$381,750
125	000287000	Howell, Daniel	\$275,935	\$227,865
126	005834100	Schmale, Rod	\$444,935	\$400,985
127	005047000	Mohling, Roger	\$286,045	\$223,005
128	005358100	Simmons, Nicholas & Candice	\$844,215	\$709,950
129	008990000	Mason, Amy	\$35,490	\$21,060
130	004593500	Kastanek, Brock & Jennifer	\$556,335	\$514,455
131	006163000	McKeever, Evelyn M	\$669,070	\$631,225
132	005525000	Pyle, Corey & Zhang	\$26,860	\$20,180

<u>Line #</u>	<u>Parcel ID</u>	<u>Owner</u>	<u>2026 Value</u>	<u>Change To</u>
133	000752000	Hauptman, David & Lesa	\$243,365	\$191,185
134	005782000	Schmale, Cole	\$298,890	\$274,360
135	005054000	Meints, Michael E	\$197,550	\$158,015
136	005280100	Blythe, Travis	\$316,435	\$276,350
137	001368000	Goes, Mark	\$241,180	\$205,380
138	000287100	Goes, Mark	\$506,690	\$458,390
139	001671000	Fritzen, Duane L	\$1,025,850	\$1,011,360
140	000405000	Knabe, Warren D & Theresa E	\$469,000	\$399,660
141	003340000	Frerichs, Ronald	\$385,985	\$371,520
142	005562000	Corey, Jeff	\$104,220	\$90,175
143	005308000	Tremain, Thomas & Gina	\$427,535	\$413,100
144	002369000	Wallman, Stephanie	\$775,390	\$773,840
145	015325000	Donovan, Denise D	\$278,305	\$276,430
146	004612001	Wilken, Brad & Katie	\$751,325	\$701,355

Motion by Adams, seconded by Clabaugh to approve changes to property valuations as listed above with the exception of those that 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 Lytle.

<u>Line #</u>	<u>Parcel ID</u>	<u>Owner</u>	<u>2026 Value</u>
1	011763000	Briggs, Catherine	\$217,810
2	014892000	Duitsman, Larry	\$128,670
3	013915000	Woodyard, John	\$80,400
4	013308100	Hauptman, Dave	\$15,960
5	013307000	Hauptman, Dave	see separate motion above
6	011992000	Sage, Nathanael	\$270,195
7	014180000	Byars, Mark	\$73,650
8	011872000	Barnard, Gary	\$301,950
9	011611965	Barnard, Gary	\$248,440
10	010472000	Shirk, Thomas	\$465,655
11	014451000	Kleveland, Kenneth	\$42,656
12	010099000	Smith, Robert	\$35,675
13	008075905	Otto, Rolland	\$91,510
14	008038000	Otto, Rolland	\$473,285
15	012967000	Simmons, Nicholas	\$105,775
16	014884100	Young, John	\$47,040
17	014884200	Young, John	\$9,000
18	010501000	Pinkerton, George	\$234,245
19	005597000	Pyle, Bradley	\$21,380
20	013998100	Ulrick, Thomas	see separate motion above
21	014237000	Magnifirent LLC	\$114,305
22	009799000	Magnifirent LLC	\$93,325
23	012645512	Dunn, Robert	\$568,035
24	009776000	Bissegger Rentals	\$102,955
25	014326000	Bissegger Rentals	\$159,455
26	012122000	Buss, Sara	\$114,880
27	012947000	Miller, Timothy	\$143,980
28	012520000	Homespring Group Inc.	\$151,945
29	014861000	Homespring Group Inc.	\$118,720
30	002420100	Summit Pork	\$2,549,960
31	0000015176	Summit Pork	\$77,474
32	000645000	Bruns, Darrell	\$3,434,795
33	000647000	Bruns, Darrell	\$939,170
34	000646000	Bruns, Darrell	\$98,025
35	000653000	Bruns, Darrell	\$1,240,640
36	010656202	Jurgens, Gary L	\$437,250
37	005222000	Munn, Suzanne M Bartels	\$465,420

<u>Line #</u>	<u>Parcel ID</u>	<u>Owner</u>	<u>2026 Value</u>
38	005242100	Schulz, Christine A	\$739,680

Motion by Adams, seconded by Clabaugh to approve no changes to property valuations as listed above with the exception of those that had separate motions. Motion carried 4-0.

Acting Chairman declared Board of Equalization adjourned at 4:31 p.m. until July 21, 2026.

<u>/s/ Dawn Hill</u> Dawn Hill Gage County Clerk	<u>/s/ Gary Lytle</u> Gary Lytle, Acting Chairman Gage County Board of Equalization
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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 20th day of July, 2026.

(SEAL)	<u>/s/ Dawn Hill</u> Dawn Hill Gage County Clerk
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