

The Gage County Board of Equalization met on July 24, 2026, at 8:30 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on July 9, 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, and Terry Jurgens present, Erich Tiemann, Gary Lytle and Eddie Dorn absent.

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.

Haxby read into record the list of those who filed Form 425, Report of Damage Real Property as follows:

<u>Ln #</u>	<u>Parcel #</u>	<u>Owner</u>	<u>Date of Damage</u>	<u>Damage Type</u>
1.	009871000	Mary Ratigan & Raymond Arter	1/3/2026	Fire
2.	009872000	Mary Ratigan & Raymond Arter	1/3/2026	Fire
3.	001662100	Wiese, Alan	1/31/2026	Fire
4.	006062100	Frerichs, Larry L, Trustee	6/9/2026	Tornado
5.	010561000	Replogle, Gregory & Elizabeth	1/2/2026	Fire
6.	008166100	Fulton, Daniel	Not given	Fire, termite
7.	001671000	Fritzen, Duane	6/6/2026	Wind
8.	009222000	Creek, Mark	11/6/2025	Fire

After discussion the report filed by Mark Creek was rejected due to the fact that the damage was past the deadline for filing for the 2025 year and the valuation for 2026 was already set prior to the damaged building being torn down.

Motion by Jurgens, seconded by Adams to approve Reassessment Values for Damaged Real Property for the above Reports filed, Numbers 1 through 7, with Number 8 being rejected for reasons previously stated. Motion carried 4-0.

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: Jason Zoellner for JZTZRE, LLC; Darrel Stanard for Koch Ind.; Gerald Dorn; Branch DeVries; Andrew Maschmann for Jocomo, LLC; Marcell Rademacher; Donna Rae Graham; Larry Hibbert; Teresa Burt; John Schoneweis; Roger Theye; Blake Meints; Jordan Spatz; Kim Wellensiek; Larry Wolken; Rick Dorn; Cami Saathoff; Steve Borgman; Lee Waldo for Blue Valley Gun Club; Marvin Kelle; Ron Maschmeier; Stan Meyer; Nicholas Woodward; and Phil Knowles.

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

Motion by Clabaugh, seconded by Jurgens to lower the valuation on parcel #010635030, JZTZRE, LLC, to \$3,300,000. Discussion, Adams called for question, carried 4-0. Vote on original motion of lowering to \$3,300,000 carried 3-1 with Haxby voting nay.

Referee Darrel Stanard discussed the parcels for Koch, LLC being protested by Darrell Bruns, and gave recommendations on the parcels: 000645000 to remain at \$3,434,795; 000647000 to change to 981,615; 000646000 to remain at \$98,025; and 000653000 to change to 5,825,255. Further discussion and motion made later in the meeting.

Break at 9:45 a.m. Back in session at 9:52 a.m.

Motion by Jurgens, seconded by Clabaugh to lower the valuation on parcel #012523000, Andrew Maschmann-Jocomo, to \$360,000. Discussion, Jurgens called for question, carried 4-0. Vote on original motion of lowering to \$360,000 carried 3-1 with Haxby voting nay.

Motion by Adams, seconded by Clabaugh to lower the valuation on parcel #002413000, Leslie & Marcella Rademacher, to \$725,830. Motion carried 4-0.

Motion by Adams, seconded by Clabaugh to approve the referee's revised recommendation of lowering the valuation on parcel #009695000, John Schoneweis, to \$500,975. Motion carried 4-0.

Motion by Adams, seconded by Clabaugh to lower the valuation on parcel #008016000, Blake Meints (Pickrell Lumber), to \$491,400. Motion carried 4-0.

Motion by Adams, seconded by Clabaugh to lower the valuation on parcel #000529000, Jordan Spatz, to \$420,000. Motion carried 4-0.

Motion by Adams, seconded by Clabaugh to lower the valuation on parcel #006341000, Kim Wellensiek, to \$75,500. Motion carried 4-0.

Break at 12:31 p.m. Back in session at 12:42 p.m.

Motion by Adams, seconded by Clabaugh to approve the valuation as recommended by the referee on parcel #014831000, Cami Saathoff, of \$396,700. Motion carried 4-0.

Motion by Adams, seconded by Jurgens to approve the valuation as recommended by the referee on parcel #007009000, Steve Borgman, of \$269,115. Motion carried 4-0.

Motion by Clabaugh, seconded by Adams to lower the valuation on parcel #009697000, Ronald Maschmeier, to \$575,000. Motion carried 4-0.

Discussion on parcels 013527006 and 013527005, Stan Meyer (Equinox Consulting, LLC). One is very small and right next to the larger one so the referee recommended combining the two parcels into one, but for this year they would need to be valued separately. He recommended \$10,000 for the smaller parcel and \$70,120 for the larger one. Motion by Adams, seconded by Jurgens to accept the referee's recommendation on parcel #013527006 of \$10,000 and on parcel #013627005 of \$70,120. Motion carried 4-0.

After further research of a protest from the July 8th meeting, the referee recommended lowering parcel #011613503, John Simpson, to \$336,600. Motion carried 4-0.

Break at 2:59 p.m. Back in session at 3:07 p.m.

Further discussion on the parcels for Koch, LLC being protested by Darrell Bruns. Motion by Jurgens, seconded by Clabaugh to approve the referee's recommendations on the parcels: 000645000 to remain at \$3,434,795; 000647000 to change to 981,615; 000646000 to remain at \$98,025; and 000653000 to change to 5,825,255. Motion carried 4-0.

Motion by Adams, seconded by Jurgens to lower the valuation on parcel #008371000, Rebecca Cherney, to \$320,000. Motion carried 4-0.

A list of properties with a recommendation from the referees to change the valuation, along with those protests being reconsidered from a previous meeting, was presented to the board for consideration and read into the record by Haxby.

<u>Line #</u>	<u>Parcel #</u>	<u>Owner</u>	<u>2026 Value</u>	<u>Change To</u>
1	010635030	JTZRE LLC	\$4,229,290	see separate motion above
2	013661501	JTZRE LLC	\$247,215	\$66,675
3	009659000	JTZRE LLC	\$269,090	\$188,450
4	009695000	Schoneweis, John	\$620,790	see separate motion above
5	012523000	Maschmann-Jocomo, Andrew	\$635,935	see separate motion above
6	012756000	Burt, Teresa	\$172,465	\$165,115
7	000529000	Spatz, Jordan	\$690,675	see separate motion above
8	013380000	Schuster, Timothy	\$745,515	\$502,950
9	006331000	Fossler, Matt	\$427,940	\$448,250
10	009661000	Beiriger, Matt	\$51,320	\$48,665
11	007472000	Dorn, Gerald	\$43,670	\$17,205
12	009852000	Pinnacle Bank	\$975,070	\$721,645
13	009864000	Pinnacle Bank	\$352,845	\$183,975
14	009567000	JIA Properties LLC	\$409,115	\$375,320
15	007581100	Busboom, Mark	\$20,000	\$10,000
16	007529000	Busboom, Mark	\$458,220	\$353,235
17	011643205	Vogt, Randall	\$1,756,565	\$1,268,750
18	013954000	Garland, Wesley	\$633,705	\$791,895
19	015165100	Jurgens, Robert	\$152,025	\$131,905
20	013468000	Jurgens, Robert	\$97,780	\$87,675
21	014028000	Fox Debuhr Funeral Home	\$406,035	\$387,015

Line #	Parcel #	Owner	2026 Value	Change To
22	014831000	Saathoff, Cami	\$545,975	see separate motion above
23	013511000	Creative Surfaces LLC	\$475,400	\$411,565
24	015158000	Bruns, Darrell	\$90,465	\$82,255
25	012860000	Newel, Blake (B & R STORES INC)	\$913,100	\$789,720
26	011637100	Wolken, Larry	\$200,135	\$171,650
27	011637000	Wolken, Larry	\$293,150	\$239,035
28	008588000	Sullivan, Don	\$10,295	\$8,955
29	007410000	Devries, Branch	\$104,460	\$99,925
30	007009000	Borgman, Steve	\$349,490	see separate motion above
31	006741000	Borgman, Steve	\$245,225	\$224,860
32	008589000	Sullivan, Don	\$192,805	\$169,350
33	015180100	Willis, Lori	\$125,380	\$107,205
34	009676000	Knowles, Phillip	\$475,310	\$268,470
35	006341000	Wellensiek, Kim	\$91,970	see separate motion above
36	009858000	Freese-Riechers, Ann	\$275,130	\$143,155
37	009890000	Veleba, William (Betrice Iron)	\$64,870	\$59,295
38	009889000	Veleba, William (Betrice Iron)	\$282,500	\$182,350
39	006734000	Woodyard, John	\$207,215	\$176,345
40	006522600	Gramann, Henry	\$1,062,710	\$944,460
41	006384000	Gramann, Henry	\$1,129,925	\$859,885
42	006319000	Gramann, Lavon	\$270,215	\$245,050
43	014442000	NEBCO INC	\$71,105	\$7,375
44	014443000	NEBCO INC	\$83,635	\$6,590
45	012409300	Sack, Ronald (Sack Lumber)	\$1,046,985	\$733,730
46	002412100	Wallman, Jamison	\$218,020	\$186,175
47	009883000	Hydo, Rita	\$69,660	\$57,735
48	009882000	Hydo, Rita	\$176,850	\$91,075
49	013316000	Hauptman, Dave	\$87,250	\$64,570
50	009712000	Kassebaum, Larry	\$100,595	\$85,980
51	010341500	Berke, Gail	\$409,230	\$362,005
52	006315000	Gramann, Henry	\$145,955	\$144,180
53	006361000	Gramann, Lavon	\$163,890	\$155,595
54	013513000	Meyer, Stan	\$4,297,380	\$4,115,180
55	013184000	Meyer, Stan (Equinox Consulting LLC)	\$1,445,590	\$1,219,475
56	006435200	Hestermann, Deborah	\$138,030	\$129,490
57	009834000	Engleman, Jeremy	\$285,570	\$250,895
58	001018000	Lauby, Roy	\$398,945	\$353,165
59	012360501	Norris, Tracy (NCRE LLC)	\$643,325	\$560,825
60	009652000	Fletcher, Darrell	\$75,315	\$59,910
61	009650000	Fletcher, Darrell	\$143,530	\$95,180
62	006921000	Trump, Gary	\$208,565	\$184,825
63	013328000	Roeber, Vicki	\$439,600	\$355,475
64	013328200	Roeber, Vicki	\$299,875	\$295,655
65	010341707	Berke, Gail	\$49,940	\$22,475
66	006848000	Maxson, Brent	\$118,745	\$92,745
67	013528000	Maxson, Brent	\$161,445	\$155,175
68	009697000	Maschmeier, Ronald	\$1,274,790	see separate motion above
69	007820000	Odell Community Market	\$41,090	\$33,405
70	007819000	Odell Community Market	\$58,485	\$38,605
71	011455000	Casey's Retail Company	\$1,143,425	\$979,670
72	000184000	Behrens, Rex	\$559,085	\$564,920
73	009855000	MencI, Ronald	\$106,655	\$98,565
74	000481000	Mckeever, John	\$220,145	\$201,440
75	014742000	Barnard, Gary	\$549,610	\$409,955
76	009684000	Security First Bank	\$793,475	\$661,950
77	013527002	Security First Bank	\$1,513,275	\$1,119,570
78	009820000	Havekost, Michael	\$398,245	\$285,695
79	003800000	Crawford, Daniel	\$2,458,705	\$1,945,795
80	009871000	Ratigan, Mary	\$161,960	\$147,560

<u>Line #</u>	<u>Parcel #</u>	<u>Owner</u>	<u>2026 Value</u>	<u>Change To</u>
81	004075300	Hartman, Tammy	\$473,390	\$384,580
82	009581000	Hanshaw, Justin	\$64,820	\$43,215
83	009961000	Weaver, Gregory	\$27,690	\$23,525
84	008001000	Meints, Blake	\$17,180	\$13,515
85	008020000	Meints, Blake	\$76,300	\$45,975
86	011643207	Schuster, Dennis	\$467,420	\$376,785
87	009249025	Thompson, Taylor	\$970,805	\$876,235
88	006522200	Thompson, Taylor	\$1,120,305	\$1,058,785
89	011571000	Essink, Brent	\$327,165	\$210,505
90	015088100	Dreesen, Rozella	\$83,395	\$70,775
91	012522200	Eichler, Russ; Soar Restaurants	\$948,935	\$796,610
92	013784703	Groshans, Fred	\$1,860,605	\$1,490,120
93	013784702	Groshans, Fred	\$1,039,425	\$850,240
94	014820000	Strein, Matthew	\$780,325	\$432,520
95	015151000	Strein, Matthew	\$355,070	\$244,135
96	013012000	Strein, Matthew	\$224,580	\$123,250
97	013188000	Strein, Matthew	\$188,805	\$164,455
98	010677000	Strein, Matthew	\$173,930	\$157,800
99	011613000	Strein, Matthew	\$744,555	\$598,930
100	006697000	Comer, Craig	\$62,875	\$52,385
101	011643208	Tiemann, Robert	\$604,115	\$401,965
102	014603000	Tiemann, Robert	\$523,405	\$489,290
103	010127000	Tiemann, Robert	\$861,890	\$762,875
104	008595000	CNC Vision Inc	\$25,080	\$3,085
105	012869000	Oblinger, James	\$337,955	\$294,065
106	012409602	Clausen, David	\$138,700	\$56,055
107	001497000	Barnard, David L	\$168,035	\$154,310
108	004028000	George, Betty J	\$508,890	\$507,640
109	004024000	George, Betty J	\$687,275	\$680,160
110	002702100	Creek, Mark	\$790,750	\$779,700
111	005761000	Creek, Mark	\$867,695	\$881,295
Protests for reconsideration				
1	000645000	Bruns, Darrell	\$3,434,795	No change
2	000647000	Bruns, Darrell	\$939,170	see separate motion above
3	000646000	Bruns, Darrell	\$98,025	No change
4	000653000	Bruns, Darrell	\$1,240,640	see separate motion above
5	015293000	Rickers, Dale	\$11,170	\$1,688
6	015294000	Rickers, Dale	\$11,170	\$1,688
7	015295000	Rickers, Dale	\$8,400	\$1,688
8	015296000	Rickers, Dale	\$14,700	\$1,688
9	015298000	Rickers, Dale	\$168,285	\$122,750
10	015299000	Rickers, Dale	\$11,170	\$1,688
11	015300000	Rickers, Dale	\$31,470	\$18,880
12	015304000	Rickers, Dale	\$24,450	\$14,670
13	010876522	Hibbert, Larry	\$520,085	\$514,820

Motion by Adams, seconded by Jurgens 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 Haxby.

<u>Line #</u>	<u>Parcel #</u>	<u>Owner</u>	<u>2026 Value</u>
1	01331100	Burt, Teresa	\$530,430
2	006589000	Fossler, Matt	\$338,680
3	008797000	Maxson, Carol	\$43,450
4	009660000	Beiriger, Matt	\$46,650
5	013047502	Garland, Wesley	\$331,955
6	014461000	Rehm, Rodney	\$17,275

<u>Line #</u>	<u>Parcel #</u>	<u>Owner</u>	<u>2026 Value</u>
7	015540000	Graham, Donna	\$14,285
8	014746100	Jurgens, Robert	\$23,940
9	013047506	Jurgens, Robert	\$31,500
10	006472000	Fox Debuhr Funeral Home	\$195,490
11	007813000	Fringer, John	\$61,695
12	007814000	Fringer, John	\$79,395
13	007831000	Fringer, John	\$303,260
14	007833000	Fringer, John	\$20,850
15	006333100	Gramann, Karl	\$301,590
16	002139100	Blue Valley Gun Club	\$22,760
17	013526000	Great Eight LLC	\$647,310
18	015159000	Bruns, Darrell	\$67,840
19	008910000	Borzekofski, Paul (Amer Legion)	\$100,925
20	008280000	Sullivan, Don	\$4,270
21	008281000	Sullivan, Don	\$52,065
22	009891000	Veleba, William (Betrice Iron)	\$24,435
23	006404200	Gramann, Lavon	\$159,480
24	006404100	Gramann, Lavon	\$360,150
25	010138000	NEBCO INC	\$22,950
26	010139000	NEBCO INC	\$15,355
27	010140000	NEBCO INC	\$28,020
28	010141000	NEBCO INC	\$30,405
29	010142000	NEBCO INC	\$33,540
30	010143000	NEBCO INC	\$224,920
31	014440000	NEBCO INC	\$584,685
32	014674000	NEBCO INC	\$13,860
33	014995000	NEBCO INC	\$38,380
34	008371000	Cherny, Rebecca	see separate motion above
35	009884000	Hydo, Rita	\$56,975
36	012526000	Petracek, Joy	\$573,700
37	012360504	Norris, Tracy (NCRE LLC)	\$110,765
38	012360502	Norris, Tracy (NCRE LLC)	\$80,920
39	013315000	Hauptman, Dave	\$237,670
40	010341700	Berke, Gail	\$332,680
41	006522301	Gramann, Henry	\$757,675
42	006334100	Gramann, Henry	\$62,620
43	006333000	Gramann, Henry	\$77,910
44	013527006	Meyer, Stan (Equinox Consulting LLC)	see separate motion above
45	013527500	Meyer, Stan (Equinox Consulting LLC)	\$3,175,885
46	013527005	Meyer, Stan (Equinox Consulting LLC)	see separate motion above
47	008369000	Lauby, Roy	\$10,690
48	009651000	Fletcher, Darrell	\$75,030
49	008068000	Wallman, Eric	\$103,225
50	013180000	Maschmeier, Ronald	\$56,620
51	009214000	Kellogg, Sondra	\$63,805
52	006318100	Behrens, Rex	\$134,755
53	010776000	Lineweber, Wayne	\$177,680
54	011643212	Lineweber, Wayne	\$245,360
55	010782100	Lineweber, Wayne	\$90,660
56	010774100	Lineweber, Wayne	\$17,765
57	013171000	Crandall, Edie	\$681,070
58	008259000	Lineweber, William	\$20,055
59	008258000	Lineweber, William	\$2,905
60	009571000	Bruns, Darrell	\$439,400
61	007646000	Theye, Roger	\$15,445
62	007676000	Theye, Roger	\$71,460
63	009870000	Ratigan, Mary	\$30,155
64	013311200	Bissegger, Toby	\$585,210
65	008000000	Meints, Blake	\$16,505

Line #	Parcel #	Owner	2026 Value
66	008016000	Meints, Blake	see separate motion above
67	015178000	Buss, Sara	\$107,740
68	009546000	Doeden, Tracey	\$114,455
69	012409600	JM Tax Advocates	\$1,410,250
70	012409603	JM Tax Advocates	\$448,320
71	013544000	Buhr, Steven	\$126,300
72	010041000	Wellsandt, Robert	\$70,605
73	014630000	Wedige, Todd	\$12,000
74	013784704	Groshans, Fred	\$206,995
75	011643209	Tiemann, Robert	\$68,640
76	009767000	Oblinger, James	\$166,895
77	009768000	Oblinger, James	\$89,070
78	000409000	Woodward, Nicholas	\$545,130
79	002459000	Fossler, Matt	\$427,250
80	001361100	Bures, Gary L	\$1,238,970
81	002413000	Rademacher, Leslie	see separate motion above
82	001388100	Bures, Gary L	\$752,155
83	005406000	Martin, Shirley	\$718,175
84	005417000	Enns, Jerry G	\$451,905
85	005581000	Schlake, David A	\$979,500
86	003950000	George, Betty J	\$408,090
87	004592100	Kelley, Larry	\$795,475
88	004593000	Marbet Farms LLC	\$413,690
89	004441000	Marbet Farms LLC	\$1,424,965
90	005503000	Reiff, Lynnette	\$432,125

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

Corrections due to clerical errors on the lists of protests from July 20 & 23 were read into the record as follows:

Parcel #008075905, Rolland Otto, was read into the record on July 20, 2026 as \$91,510, but should've been \$73,310.

Parcel #008038000, Rolland Otto, was read into the record on July 20, 2026 as \$473,285, but should've been \$366,920.

Parcel #011740000, Charles Jedlicka, was read into the record on July 23, 2026 as \$117,385, but should've been \$177,385.

Parcel #014752000, Blake Meints, was read into the record on July 23, 2026 as \$239,785, but should've been \$227,845.

Motion by Jurgens, seconded by Adams to approve the corrections due to clerical errors as read. Motion carried 4-0.

Vice Chairman declared Board of Equalization adjourned at 4:08 p.m. until August 5, 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 24th day of July, 2026.

(SEAL)

/s/ Dawn Hill
Dawn Hill
Gage County Clerk