

# Gage Board of Equalization Minutes



Board of Equalization Meeting – January 11, 2023

The Gage County Board of Equalization met on January 11, 2023 at 8:30 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Emily Haxby and Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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.

There was no old business to discuss.

Chairman Tiemann declared the 2022 session formally closed – SINE DIE.

County Clerk Dawn Hill assumed control of the meeting and asked the board if they wish to have the same Chairman and Vice Chairman for both the Board of Equalization and the Board of Supervisors and, if so, to make a motion to wait to elect the Chairman and Vice Chairman for both boards during the Board of Supervisors meeting.

Motion made by Swavely, seconded by Dorn to hold elections for Chairman and Vice Chairman during the Board of Supervisors meeting and to have the Chairman and Vice Chairman be the same for both the Board of Equalization and Board of Supervisors. Motion carried 5-0.

Hill turned the meeting back over to Chairman Tiemann.

Motion made by Dorn, seconded by Swavely to approve the agenda as presented. Motion carried 5-0.

Motion made by Swavely, seconded by Dorn to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 5-0.

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

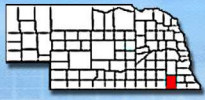
Motion made by Dorn, seconded by Schuller to open public hearing at 8:32 a.m. to approve or disapprove tax exemption on vehicle(s) owned by the following qualifying non-profit organizations: A. Beatrice Cemetery Association; B. Beatrice Community Hospital & Health Center; C. Beatrice Humane Society; D. Bible Baptist Church; E. Blue Valley Behavioral Health Center; F. Boy Scout Troop #221; G. Centenary United Methodist Church; H. Christ Community Church; I. Ev. Lutheran Good Samaritan Society; J. First Assembly of God Church; K. Gold Crest Retirement Center; L. Mosaic; M. PEO Home; N. Salvation Army; O. St. John's Lutheran Church; P. St. Joseph Catholic Church; Q. St. Paul's Lutheran Church; R. Teen Challenge of the Midlands; S. Wymore Church of Christ. Motion carried 5-0.

Haxby joined meeting at 8:33 a.m.

No public present.

Motion made by Swavely, seconded by Dorn to close public hearing at 8:35 a.m. Motion carried 6-0.

Motion made by Swavely, seconded by Dorn to approve tax exemption on vehicle(s) owned by the following qualifying non-profit organizations: A. Beatrice Cemetery Association; B. Beatrice Community Hospital & Health Center; C. Beatrice Humane Society; D. Bible Baptist Church; E. Blue Valley Behavioral Health Center; F. Boy Scout Troop #221; G. Centenary United Methodist Church; H. Christ Community Church; I. Ev. Lutheran Good Samaritan Society; J. First



# Gage Board of Equalization Minutes



Board of Equalization Meeting – January 11, 2023

Assembly of God Church; K. Gold Crest Retirement Center; L. Mosaic; M. PEO Home; N. Salvation Army; O. St. John's Lutheran Church; P. St. Joseph Catholic Church; Q. St. Paul's Lutheran Church; R. Teen Challenge of the Midlands; S. Wymore Church of Christ. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 8:40 a.m. until January 25, 2023.

/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.

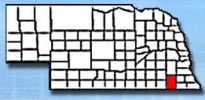
Witness my hand and official seal this 11<sup>th</sup> day of January, 2023.

(SEAL)

/s/ Dawn Hill

Dawn Hill

Gage County Clerk



# Gage Board of Equalization Minutes



Board of Equalization Meeting – January 25, 2023

The Gage County Board of Equalization met on January 25, 2023 at 8:31 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Gary Lytle absent. Annette Corter, Deputy County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Swavely, seconded by Schuller to approve the agenda as presented. Motion carried 6-0.

Motion made by Swavely, seconded by Schuller 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.

Annette reported that personal property and Homestead Exemptions will go out next week.

Chairman declared Board of Equalization adjourned at 8:33 a.m. until February 8, 2023.

/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 25<sup>th</sup> day of January, 2023.

(SEAL)

/s/ Dawn Hill

Dawn Hill

Gage County Clerk



# Gage Board of Equalization Minutes



Board of Equalization Meeting – February 8, 2023

The Gage County Board of Equalization met on February 8, 2023 at 8:30 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Emily Haxby and Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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

Motion made by Swavely, seconded by Schuller to approve the agenda as presented. Motion carried 5-0.

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

Haxby and Lytle joined meeting at 8:31 a.m.

Patti informed the Board that the valuations were going up. She also recommended that Darrel Stanard come in and speak to the board about the next protest period and the process.

Chairman declared Board of Equalization adjourned at 8:51 a.m. until February 22, 2023.

/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.

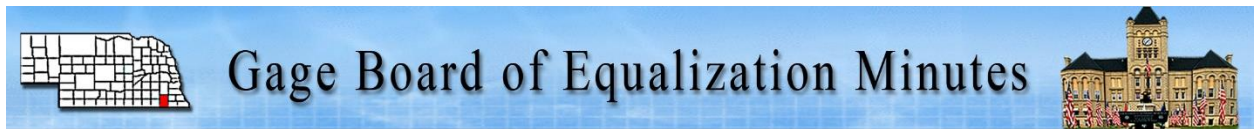
Witness my hand and official seal this 8<sup>th</sup> day of February, 2023.

(SEAL)

/s/ Dawn Hill

Dawn Hill

Gage County Clerk



The Gage County Board of Equalization met on February 22, 2023 at 8:30 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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

Motion made by Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 6-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 6-0.

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

Motion made by Swavely, seconded by Dorn to approve tax correction slips # 1 & 2. Motion carried 6-0.

Lytle joined meeting at 8:35 a.m.

Chairman declared Board of Equalization adjourned at 8:47 a.m. until March 8, 2023.

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

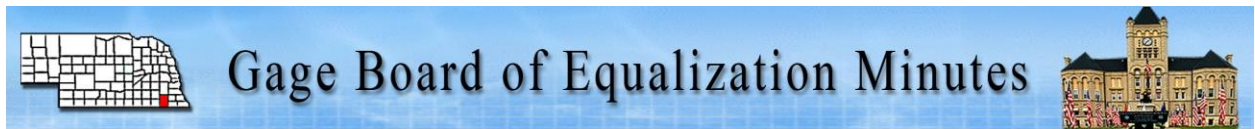
/s/ Erich Tiemann  
Erich Tiemann, Chairman  
Gage County Board of Equalization

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 22<sup>nd</sup> day of February, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on March 8, 2023 at 8:34 a.m. with Terry Jurgens, Emily Haxby, Erich Tiemann, Eddie Dorn, Dave Swavely present, Don Schuller & Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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

Motion made by Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 5-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 5-0.

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

Lytle present in meeting @ 8:35 a.m.

Chairman declared Board of Equalization adjourned at 8:35 a.m. until March 22, 2023.

/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 8<sup>th</sup> day of March, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

The Gage County Board of Equalization met on March 22, 2023 at 8:31 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Dorn, seconded by Swavely to approve the agenda as presented. Motion carried 6-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 6-0.

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

Motion made by Dorn, seconded by Schuller to open public hearing at 8:32 a.m. to approve or disapprove tax exemption on vehicle(s) owned by Blue Valley Behavioral Health, a qualifying organization. Motion carried 6-0.

No public present.

Motion made by Swavely, seconded by Dorn to close public hearing at 8:34 a.m. Motion carried 6-0.

Motion made by Swavely, seconded by Dorn to approve tax exemption on vehicle(s) owned by Blue Valley Behavioral Health, a qualifying organization. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 8:36 a.m. until April 5, 2023.

/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 22<sup>nd</sup> day of March, 2023.

(SEAL)

/s/ Dawn Hill

Dawn Hill

Gage County Clerk





The Gage County Board of Equalization met on April 5, 2023 at 8:34 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present, Emily Haxby absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Dorn, seconded by Swavely to approve the agenda as presented. Motion carried 6-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 6-0.

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

Motion made by Swavely, seconded by Dorn to open public hearing at 8:35 a.m. to approve or disapprove exemptions on real and personal property owned by Evangelical Lutheran Zion of Clatonia and Great Plains Annual Conference of the United Methodist Church. Motion carried 6-0.

No public present.

Motion made by Lytle, seconded by Swavely to close public hearing at 8:38 a.m. Motion carried 6-0.

Motion made by Lytle, seconded by Dorn to approve exemptions on real and personal property owned by Evangelical Lutheran Zion of Clatonia and Great Plains Annual Conference of the United Methodist Church. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 8:42 a.m. until April 19, 2023.

/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.

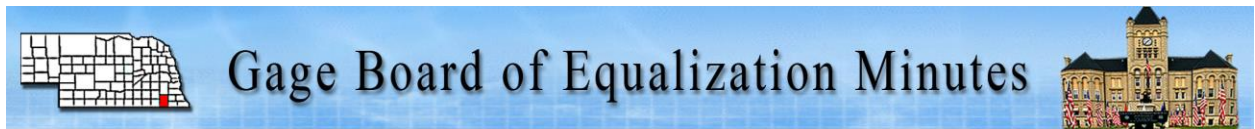
Witness my hand and official seal this 5<sup>th</sup> day of April, 2023.

(SEAL)

/s/ Dawn Hill

Dawn Hill  
Gage County Clerk





The Gage County Board of Equalization met on April 19, 2023 at 8:33 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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

Motion made by Dorn, seconded by Swavely to approve the agenda as presented. Motion carried 6-0.

Motion made by Swavely, seconded by Dorn to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 6-0.

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

Lytle joined meeting at 8:36 a.m.

Chairman declared Board of Equalization adjourned at 8:44 a.m. until May 3, 2023.

/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 19<sup>th</sup> day of April, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on May 3, 2023 at 8:35 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Dorn, seconded by Swavely to approve the agenda as presented. Motion carried 6-0.

Motion made by Swavely, seconded by Dorn to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 6-0.

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

Motion made by Dorn, seconded by Swavely to open public hearing at 8:37 a.m. to approve or disapprove tax exemption on vehicle(s) owned by qualifying organization Beatrice Cemetery Association. Motion carried 6-0.

No public present.

Motion made by Schuller, seconded by Swavely to close public hearing at 8:38 a.m. Motion carried 6-0.

Motion made by Schuller, seconded by Swavely to approve tax exemption on vehicle(s) owned by qualifying organization Beatrice Cemetery Association. Motion carried 6-0.

Lytle joined meeting at 8:39 a.m.

Motion made by Schuller, seconded by Swavely to adjourn Board of Equalization meeting at 8:43 a.m. Motion carried 7-0.

Chairman declared Board of Equalization adjourned at 8:43 a.m. until May 17, 2023.

/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 3<sup>rd</sup> day of May, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on May 17, 2023 at 8:31 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 7-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 7-0.

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

Motion made by Swavely, seconded by Dorn to approve tax correction slips # 3-35. Motion carried 7-0.

Chairman declared Board of Equalization adjourned at 8:37 a.m. until May 31, 2023.

/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 17<sup>th</sup> day of May, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on May 31, 2023 at 8:31 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Emily Haxby and Gary Lytle absent. Jennifer Allington with Gage County Assessor's Office also present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 5-0.

Motion made by Swavely, seconded by Dorn to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 5-0.

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

Haxby joined meeting at 8:33 a.m.

Chairman declared Board of Equalization adjourned at 8:34 a.m. until June 14, 2023.

/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 31<sup>st</sup> day of May, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on June 14, 2023 at 8:36 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 6-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 6-0.

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

Motion made by Dorn, seconded by Swavely to open public hearing at 8:37 a.m. to approve or disapprove tax exemption on vehicle(s) owned by Mosaic, a qualifying organization. Motion carried 6-0.

No public present.

Motion made by Schuller, seconded by Swavely to close public hearing at 8:38 a.m. Motion carried 6-0.

Motion made by Dorn, seconded by Schuller to approve tax exemption on vehicle(s) owned by Mosaic, a qualifying organization. Motion carried 6-0.

County Assessor Patti Milligan told the board she has been getting a lot of phone calls regarding the valuations that went out earlier this month due to the increases. Senator Myron Dorn was also present and spoke regarding the valuations and tax relief in the form of income tax credit that the Legislature is working on. It won't show on your property tax statement but will show on your income tax statement as a tax credit. He said that a lot of things go into the equation and that more work will be done, it just takes time. He mentioned that there are other hot issues such as workforce and daycare, saying that the employment rate in Nebraska is at 70% compared to the national average of 62%, which creates more of a need for daycare providers.

Patti stated that her office is required by law to be at a certain percentage of valuation so if she didn't raise valuations to meet that criteria then she would be ordered to go to TERC (Tax Equalization Review Committee).

Tiemann said he wanted to clarify that the Assessor's Office only sets the property valuation, not the property taxes.

Jurgens questioned what qualifies land to be considered irrigated when there is no water in the pond to irrigate out of. Patti said that even if it was only irrigated one time it's considered to be irrigated land.

Chairman declared Board of Equalization adjourned at 9:03 a.m. until June 28, 2023.

/s/ Michelle K. Bloomquist  
Michelle K. Bloomquist  
Deputy Gage County Clerk

/s/ Erich Tiemann  
Erich Tiemann, Chairman  
Gage County Board of Equalization

I, Michelle K. Bloomquist, Deputy 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 14<sup>th</sup> day of June, 2023.

(SEAL)

/s/ Michelle K. Bloomquist  
Michelle K. Bloomquist  
Deputy Gage County Clerk





The Gage County Board of Equalization met on June 28, 2023 at 8:30 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Dave Swavely and Gary Lytle present, Emily Haxby and Eddie Dorn absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Swavely, seconded by Schuller to approve the agenda as presented. Motion carried 5-0.

Motion made by Swavely, seconded by Schuller to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 5-0.

Senator Myron Dorn spoke to the board under public comments. He said that he wanted to give more numbers from the State perspective regarding what they've changed over the last couple years so that people understand it. The changes don't affect valuations but they provide property tax credits and/or income tax credits to give consumers some tax relief in that way. He said there are 10 entities listed on your tax statement such as the County, City, Schools, etc., that receive a portion of your property taxes based on their levy and valuations. The levies and valuations are set each year so they change each year, and you get a statement at the end of the year of the amount you will pay the next year. In 2002, the State did a property tax credit of about \$50 million and that has grown over the years. That amount will increase each year and by 2029 it will be up to \$550 million in tax credits. It also has a rider that if valuations go up 3% or more, the property tax credit fund will also go up by 3%. The tax credit you receive will show on your property tax statement as a negative number right above the total due on your tax statement, and it is automatically credited right off your property taxes – you don't need to do anything to receive it! The counties are then reimbursed by the State for that amount of money. The amount credited should average between 5-7% of your property taxes that you will receive back. Dorn said there is another part of the property tax credit fund that is credited on your income tax statement. It is based on the amount of school taxes you pay and it comes off of your state income tax due, but you must apply for this credit. The credited amount came to about 25% of the average person's school tax if you owe income tax, and if you don't owe income tax a check was sent out as a refund. Dorn said that when the Federal charts with property tax relief data come out and they show where Nebraska sits, it is deceiving because this income tax credit is not included in those charts as it doesn't count as property tax relief since it's applied to your income tax. This year, only about 2/3 of the \$550 million available for this credit was claimed, as in many cases the fee to apply for it was about the same as the credit so people didn't apply. As the amount available increases each year, it will become more advantageous for people to utilize. Also, you have 3 years to go back and claim the credit if you didn't apply for it in the first 2 years. Dorn said the Legislature is trying to move away from everything being set on how we value things. Sen. Erdman had 2 bills that affect TERC (Tax Equalization & Review Commission). One increased the number of adjusters from three to four, and funded them with more money. The second read that if you were up at TERC for longer than one year and they didn't rule on you, your valuation would revert back to the original previous amount. This was added as an amendment to LB243, but there was a question as to whether the State could change or set the valuation at that point. The Attorney General was consulted but there wasn't enough time to get a ruling from him, and if the whole bill passed with the amendment included, then a ruling was made against the amendment, the whole LB243 Bill would be no good, so the amendment was pulled. He said depending on the ruling of the Attorney General, the amendment could be back again next year. Another thing Dorn wanted to touch on was SCC. A year ago, they passed LB873 where the State would pick up a portion of SCC taxes for all 6 community colleges, increasing each year over 5 years, up to about 2/3 of their total property taxes. This year there was a proposal to come back and pick it all up and there were some agreements reached with the community colleges. In LB243 this year, the State said they will pick up all of the SCC property taxes, and they will be refundable as a credit on your income tax, however, SCC raised their levy up to the highest amount allowed of 9% due to the increase in valuations. Therefore, this first year, the taxpayer will have to pick up half of the SCC taxes, and in two years the State will pick up the full amount. Dorn anticipates there will be something done to address what SCC did, as there are a lot of people unhappy about it.

Haxby joined meeting at 8:42 a.m.



Senator Dorn said he also wanted to take a minute to publicly thank Emily Haxby for what she's done for the State of Nebraska. She challenged all our location points of where Broadband Internet is in the State, and the State is going to get \$400 million, and she is specifically the reason why we got another \$13 million in that funding because they were not going to challenge anymore, but she continued to challenge more and got the extra funding. There will also be more funding in the future years and she was a very important part of that, and he wanted to really thank her for the work she did, not only for the county, but also for the State. That amount of Federal funding will have a tremendous impact on the State of Nebraska.

Tiemann asked Sen. Dorn if he could address school taxes. Dorn said schools do their own, and depending on the school district it could be more or less, but it averages across the state at around 60% of taxes that go to schools.

Motion made by Swavely, seconded by Lytle to open public hearing at 8:49 a.m. to approve or disapprove tax exemption on vehicle(s) owned by Mosaic. Motion carried 6-0.

No public present.

Motion made by Swavely, seconded by Lytle to close public hearing at 8:50 a.m. Motion carried 6-0.

Motion made by Swavely, seconded by Lytle to approve tax exemption on vehicle(s) owned by Mosaic. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 8:54 a.m. until July 12, 2023.

/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 28<sup>th</sup> day of June, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on July 12, 2023 at 8:33 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 6-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 6-0.

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

Recessed at 8:35 a.m. until 1:00 p.m. for property valuation protests.

The Gage County Board of Equalization reconvened at 1:03 p.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present. Patti Milligan, County Assessor, and appraisers/referees Darrel Stanard and Lloyd Dickinson also present.

Several people who had filed property valuation protests appeared at the meeting to discuss the recommendations being presented to the board on their property valuations. Those speaking were: Joe Armstrong, Tanya Malchow, David Rayburn and Robert Newby. Each person speaking was sworn in prior to speaking.

Joe Armstrong: 1250 Lakeview Lane, Beatrice NE, parcel #005218108 – Joe was on the list for no change with a value of \$839,820.00. He had comparable cost per sq. foot of homes in the same area and of comparable style that were significantly lower than his. He requested a value of \$681,566.00. After Joe visited with Darrel Stanard about the differences in value between comparable homes, Darrel recommended a value of \$733,660.00. This protest was originally on the list for no change and was just accidentally not switched over to the list for changes due to the late timing of the decision. Motion made by Haxby, seconded by Dorn to move parcel #005218108 to the change list with the valuation set at \$733,660.00. Motion carried 5-1-1 with Jurgens voting nay and Tiemann abstaining due to conflict of interest.

Tanya Malchow: 405 N Sumner St., Beatrice NE, parcel #001800000 – Tanya stated that she is being taxed on 80 acres but she only owns 62 acres. Lloyd said that Spruce Road cuts into her land and splices off a part of it. Since there was a discrepancy in the number of acres, Tiemann asked if they could do some checking on and/or adjusting of acres and come back to her later in the meeting. She agreed.

David Rayburn: 100 W Mulberry, Beatrice NE, parcel #014683000 – David asked why he had an increase of 10% last year and 14% this year when he hasn't changed anything, and what homes they used as comparables. Milligan explained the State requirements and how they use sales to determine values. Stanard explained that there is now a covered patio that wasn't ever added to the valuation, and that the protest was on the percentage of increase, not on the valuations of comparables and there were no comparables provided. Milligan said that if she had not made the changes by percentage then the State would've ordered her to do it that way. She also pointed out that it would be impossible to physically go look at and research comparables for over 16,000 properties in one year so they have to come to a percentage of increase across the board, but she did offer to go research some comparables, show him the sales book, and explain further how they come to the percentages. She said that her job is to put the increases on to be at the required percentages of valuation, but it's the taxpayer's responsibility to prove that they're wrong by finding comparables that show they are out of place, and we can also look at what's going on in the marketplace. She also said that they don't "chase" sales, they treat the sold and unsold properties of similar type the same. Tiemann said that there is nothing they can do at this point to change this year's valuation, but that with help from the Assessor, they can possibly find evidence to help in the future.

Robert Newby: 11746 W Pine Rd., Diller NE, parcel #001464000 – wanted to know why his building went up just under \$14,000. Lloyd explained that it's a sales-based system per the law, so the Assessor knows what that type of property is selling for, what it's currently assessed at, and when it gets out of alignment

the State of NE says you have to raise everybody by a certain percentage. Newby said he just wants to know how they came to that amount. Tiemann gave him a copy of the calculation sheet that the Assessor used that Lloyd will go over. Lloyd explained that they looked at several comparable properties' valuations and figured the price per square foot, and Newby's was right in line with what the Assessor had. Swavely said that the Assessor looks at properties of similar size, condition and age and then has to use the information that is available to come to a decision. Lloyd pointed out that the comparables he used were all in the area of Newby's home. Newby said he just wanted to find out how they came to the valuation and Tiemann said that if he still has questions, to talk to the Assessor and/or Lloyd. No change was made.

Tiemann asked to return to the Malchow property. Lloyd said they came up with 65.32 deeded acres for her property, and the property across the road to the North would have 82.57 acres. Lloyd said they would need to refigure for an amount. Tiemann said they would refigure and get a new amount and asked if Malchows could come back at the July 24<sup>th</sup> meeting. They said they could do that so the protest on this parcel will be heard on July 24<sup>th</sup>.

Parcels with proposed changes to valuations were read into the record by Tiemann as follows (with the addition of #33 and #34, which had been inadvertently put on the list for no change so they were added to the change list):

<b><u>Ln #</u></b>	<b><u>Owner</u></b>	<b><u>Protest filed by</u></b>	<b><u>Parcel #</u></b>	<b><u>Current value</u></b>	<b><u>Changed to</u></b>
1.	Aden, Ronny	same	007381000	\$ 123,980	\$ 110,450
2.	B-7 Investments	Gary Barnard	009671000	\$ 93,495	\$ 30,375
3.	Borgman, Steve	same	006741000	\$ 260,570	\$ 104,590
4.	Borgman, Steve	same	008857000	\$ 18,065	\$ 15,710
5.	Davidson, Bryan	same	008672000	\$ 11,725	\$ 8,308
6.	Davidson, Bryan	same	008691000	\$ 28,505	\$ 18,761
7.	Domeier, Trudi	same	000139401	\$ 499,455	\$ 442,050
8.	Ells, Mark	same	001003027	\$ 60,240	\$ 56,105
9.	Fossler, Bruce & Tracie	same	014552000	\$ 71,275	\$ 61,590
10.	Garland, Wesley	same	013954000	\$ 633,700	\$ 421,200
11.	Garton, Richard	same	003765000	\$ 25,125	\$ 11,940
12.	Hamm, James	same	005251000	\$ 841,660	\$ 830,830
13.	Harrison, Fred	same	011534000	\$ 40,990	\$ 37,120
14.	Hohbein, Charles	same	001003010	\$ 57,795	\$ 28,800
15.	Jurgens, Robert & Joyce	same	015165100	\$ 118,980	\$ 79,680
16.	Kelle, Colton	same	011575000	\$ 63,215	\$ 20,000
17.	Kinney Holdings	Randy Kinney	011634510	\$ 1,334,295	\$ 900,000
18.	Loseman, Ryan	same	014896100	\$ 206,335	\$ 177,880
19.	Moore, James & Paige	same	006520000	\$ 164,620	\$ 148,665
20.	Nicholson, Gary	same	003620000	\$ 251,925	\$ 230,817
21.	Pralle, Steve & Ruth	same	004817000	\$ 224,055	\$ 204,055
22.	Priefert, Lonnie	same	013173000	\$ 1,501,000	\$ 942,480
23.	Priefert, Lonnie	same	013164000	\$ 233,530	\$ 223,530
24.	Roland, Robert & Carla	same	014229000	\$ 40,845	\$ 27,988
25.	Rolenc, Gary	Gary Barnard	010171000	\$ 157,990	\$ 60,000
26.	Ruskamp, Loren	same	000033300	\$ 321,915	\$ 297,520
27.	Shockley, Justin & Emily	same	008992000	\$ 30,025	\$ 18,916
28.	Skanes, William	same	013969000	\$ 54,320	\$ 44,860
29.	Tweedy, Julie	same	011189000	\$ 153,550	\$ 134,160
30.	Wade, Donald	same	007710000	\$ 3,280	\$ 1,941
31.	Woodyard, John	same	013915000	\$ 58,375	\$ 25,000
32.	Ziemann, Chaddwick	same	007456201	\$ 260,930	\$ 229,245
33.	Armstrong, Joe	same (moved from no chng list)	005218108	\$ 839,820	\$ 733,660
34.	Zoellner, Jason	same (moved from no chng list)	005218125	\$ 805,415	\$ 679,000

Jurgens left meeting at 2:08 p.m.

Motion made by Dorn, seconded by Swavely to approve changes in valuations 1 through 34 as read with the addition of numbers 33 and 34 which were moved from the no change list to the change list. Motion carried 6-0.

Parcels proposed to have no change to the current valuation were read into the record by Tiemann as follows (with the exception of numbers 3 & 36 which were moved to the change list, and number 23 which was postponed to July 24<sup>th</sup> pending a check on the number of acres):

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>
1.	AMVC-Midwest, LLC	Austin Zimmerman	013049500	\$ 1,134,960
2.	Anderson, Gerald & Linda	same	008771000	\$ 117,890
3.	Armstrong, Joe – moved to change list		005218108	
4.	Bennett, Gary	same	010876731	\$ 314,950
5.	Bonne, Harold & Shirley	same	002766000	\$ 33,610
6.	Bonne, Harold & Shirley	same	002776200	\$ 278,030
7.	Bonne, Harold & Shirley	same	002776006	\$ 18,415
8.	Brandt, Janet	same	010656103	\$ 233,960
9.	Bures, Terrance	same	001415000	\$ 216,810
10.	Day, Dennis	same	013458900	\$ 135,670
11.	Fletcher, Darrick	same	004243200	\$ 401,840
12.	Flores, Anthony & Jacqueline	same	004474000	\$ 122,520
13.	Given, Jeffrey	same	010867000	\$ 156,750
14.	Kelle, Loren	same	003545000	\$ 340,215
15.	Kinney Holdings, LLC	Randy Kinney	011643523	\$ 82,000
16.	Kovar Henkle, Nicole	same	004213000	\$ 332,760
17.	Likens, Donna	same	002584000	\$ 479,010
18.	Likens, Donna	same	002584200	\$ 159,380
19.	Little, Billie	same	001733000	\$ 112,605
20.	Little, Billie	same	005821000	\$ 250,470
21.	Little, Billie	same	005822000	\$ 203,795
22.	Little, Billie	same	001725000	\$ 121,245
23.	Malchow, Tanya – postponed until 7-24 pending # of acres		001800000	
24.	Mallam, Lawrence	same	008793000	\$ 75,455
25.	Newby, Robert	same	001464000	\$ 107,010
26.	Osterhaus, James	same	003442000	\$ 96,055
27.	Rayburn, David	same	014683000	\$ 143,940
28.	Rayburn, Kristy	same	014684500	\$ 135,730
29.	Riens, Larry & Carol	same	014704000	\$ 152,160
30.	Riens, Larry & Carol	same	013047505	\$ 327,255
31.	Roberts, Wava	same	005065000	\$ 143,115
32.	Saathoff, Clarence	same	003863000	\$ 420,190
33.	Saathoff, Clarence	same	003864100	\$ 319,260
34.	Stewart, Delores	same	002342000	\$ 149,140
35.	Uldrich, Janine	same	011448000	\$ 102,650
36.	Zoellner, Jason – moved to change list		005218125	

David Rayburn returned to the meeting after talking to the Assessor and he said she explained some things to him. He said he's still not happy with the increase but he understands it better. He thanked the Assessor and the Board for their time. Tiemann thanked him for coming in and said that the board just wants to have all the information correct to make the best informed decision.

Motion made by Swavely, seconded by Lytle to approve the list of no changes 1 through 36 as read with the exception of numbers 3 and 36 which were moved to the change list, and number 15 which was postponed pending clarification on the number of acres. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 2:38 p.m. until July 24, 2023.

/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 12<sup>th</sup> day of July, 2023.

(SEAL)

/s/ Dawn Hill

Dawn Hill

Gage County Clerk



The Gage County Board of Equalization met to act on property valuation protests on July 24, 2023 at 10:30 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Gary Lytle absent. Patti Milligan, County Assessor, and appraisers/referees Darrel Stanard and Lloyd Dickinson also present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 6-0.

Motion made by Swavely, seconded by Dorn to approve accepting withdrawal of protest on parcel #011384000 submitted by Lynette Reinke. Motion carried 6-0.

Motion made by Haxby, seconded by Swavely to disapprove accepting protest filed after the deadline on parcel #006000000, filed by John & Carmen McKeever. Motion carried 6-0.

Several people who had filed property valuation protests appeared at the meeting to discuss the recommendations being presented to the board on their property valuations. Those speaking were: Lisa Sanne, James Nelson representing Richard Hovendick, Richard Ideus, James Buss, Jason Moore, Kenneth Cheloha & Bill Armstrong representing Gage Commercial, Suzanne Bartels Munn, Danny Johnson, Tanya Malchow, Gary Barnard representing Kenneth Fritch and Andrea Schafer, Michael Havekost, and Tara Woltemath. Each person speaking was sworn in prior to speaking.

Lisa Sanne – 601 N 4<sup>th</sup> St., Apt. 6, Beatrice NE; parcel #011818000 – Motion made by Jurgens, seconded by Schuller to leave valuation at the Assessor/Referee's recommendation of \$107,940. Motion carried 6-0.

Richard Hovendick, by James Nelson – 1025 N 6<sup>th</sup> St., Beatrice NE; parcel #010909000 – Motion made by Jurgens to change value to \$189,985.88, motion died for lack of second. Motion made by Dorn, seconded by Haxby to change value to \$213,365.88. Motion carried 5-1 with Jurgens voting nay.

Schuller temporarily out at 10:51 a.m., and back in at 10:59 a.m.

Richard Ideus – 1010 Darwin St., Beatrice NE; parcel #005510000 – Motion made by Dorn, seconded by Haxby to approve accepting Assessor/Referee's recommended value of \$488,920. Motion carried 6-0.

Richard Ideus – 1010 Darwin St., Beatrice NE; parcel #011301100 – Motion made by Haxby, seconded by Dorn to approve accepting Assessor/Referee's recommended value of \$270,980. Motion carried 6-0.

James Buss – 1724 N 17<sup>th</sup> St., Beatrice NE; parcel #002199000 – Motion made by Swavely, seconded by Schuller to approve accepting Assessor/Referee's recommended value of \$92,470. Motion carried 6-0.

James Buss – 1724 N 17<sup>th</sup> St., Beatrice NE; parcel #002252000 – Buss said that the ground is farmed by Alan Holsing. Assessor wanted to review parcel and come back to it later.

Jason Moore for Beast, LLC – 122 Cedar St., Beatrice NE; parcel #013188000 – Motion made by Jurgens, seconded by Swavely to approve accepting Assessor/Referee's recommended value of \$179,930. Motion carried 6-0.

Lytle joined meeting at 11:52 a.m.

Gage Commercial by Ken Cheloha – 7400 Briarhurst Cir., Lincoln NE; and Bill Armstrong – 1306 Washington St., Beatrice NE; parcel #012409200 – Motion made by Schuller, seconded by Swavely to approve accepting the Assessor/Referee's recommendation of \$780,000. Motion carried 7-0.

Short break at 12:15 p.m. Back in session at 12:38 p.m. with all members present except Haxby.

Referees came back with recommendations on the 3 Buss properties from earlier in the meeting. Motion made by Jurgens, seconded by Swavely to approve accepting Assessor/Referee's recommended values on the following parcels: #002207000, \$34,140; #002252000, \$409,680; and #002208000, \$62,870 (due to change in number of irrigated acres). Motion carried 6-0 with Haxby temporarily absent.

Haxby returned to meeting.

Suzanne Bartels-Munn – 808 W Locust Rd., Beatrice NE; parcel #005222000 – Motion made by Jurgens, seconded by Swavely to approve accepting Assessor/Referee's adjusted recommended value of \$308,705.00. Motion carried 7-0.

Danny Johnson – 3738 S 54<sup>th</sup> Rd., Firth NE; parcel #004547000 – Motion made by Schuller, seconded by Haxby to approve accepting Assessor/Referee's recommended value of \$370,235.00. Motion carried 7-0.

Tanya Malchow (not present – postponed from the July 12<sup>th</sup> meeting to check acres) – 405 N Sumner St., Beatrice NE; parcel #001800000 – Motion made by Dorn, seconded by Swavely to approve accepting Assessor/Referee's recommended value of \$239,175.00. Motion carried 7-0.

Kenneth Fritch, by Gary Barnard – 1400 Garfield St., Beatrice NE; parcel #013180100 – Motion made by Haxby, seconded by Dorn to approve accepting Assessor/Referee's recommended value of \$303,200.00. Motion carried 6-1 with Schuller voting nay.

Kenneth Fritch, by Gary Barnard – 1400 Garfield St., Beatrice NE; parcel #012916000 – Motion made by Swavely, seconded by Dorn to approve accepting Assessor/Referee's recommended value of \$145,220.00. Motion carried 7-0.

Andrea Schafer, by Gary Barnard – 1400 Garfield St., Beatrice NE; parcel #015077514 – Motion made by Dorn, seconded by Swavely to approve accepting Assessor/Referee's recommended value of \$578,860.00. Motion carried 7-0.

Jurgens left meeting at 1:48 p.m.

Michael Havekost – 430 N 33<sup>rd</sup> St., Beatrice NE; parcel #015180503 – Motion made by Swavely, seconded by Schuller to approve accepting Assessor/Referee's recommended value of \$378,560.00. Motion carried 5-1 with Lytle voting nay.

Short break at 2:04 p.m. to get records. Back in session at 2:12 p.m.

Haxby left meeting at 2:12 p.m. Swavely temporarily out at 2:13 p.m., back in at 2:20 p.m.

Woltemath Enterprises, LLC, by Tara Woltemath (via phone call) – 846 9<sup>th</sup> St., Adams NE; parcel #014316000 – Motion made by Lytle, seconded by Dorn to approve accepting Assessor/Referee's recommended value of \$676,420.00. Motion carried 5-0.

Parcels with proposed changes to valuations on List #1 were read into the record by Tiemann as follows:

<b><u>Ln #</u></b>	<b><u>Owner</u></b>	<b><u>Protest filed by</u></b>	<b><u>Parcel #</u></b>	<b><u>Current value</u></b>	<b><u>Changed to</u></b>
1.	Barnard, Susan	same	004245000	\$ 360,220	\$ 330,000
2.	Beiriger, Matthew	same	009660000	\$ 88,985	\$ 29,670
3.	Buss, Grant	Sara Buss	010354000	\$ 10,000	\$ 8,620
4.	Cattau, Lewis	same	002773000	\$ 179,735	\$ 166,550
5.	Porter Estates	Nathan Clark	014002707	\$ 50,570	\$ 46,580
6.	Porter Estates	Nathan Clark	014002708	\$ 50,570	\$ 46,580
7.	Porter Estates	Nathan Clark	014002709	\$ 50,570	\$ 46,580
8.	Porter Estates	Nathan Clark	014002710	\$ 50,570	\$ 46,580
9.	Porter Estates	Nathan Clark	014002711	\$ 50,570	\$ 46,580
10.	Porter Estates	Nathan Clark	014002712	\$ 50,570	\$ 46,580
11.	Porter Estates	Nathan Clark	014002713	\$ 50,570	\$ 46,580
12.	Porter Estates	Nathan Clark	014002718	\$ 50,570	\$ 46,580
13.	Equipment Care Center	same	011643205	\$ 1,081,480	\$ 977,270
14.	Folkerts, Jason	same	003861100	\$ 583,175	\$ 524,850
15.	Fletcher, Darrell	same	004243300	\$ 93,790	\$ 90,165
16.	Hanau, Michael	same	007392100	\$ 17,575	\$ 16,455
17.	Hartman, Curtis & Stephanie	same	001506000	\$ 738,775	\$ 712,150
18.	Hurd, Patricia	same	003737000	\$ 327,460	\$ 322,195



<b><u>Ln #</u></b>	<b><u>Owner</u></b>	<b><u>Protest filed by</u></b>	<b><u>Parcel #</u></b>	<b><u>Current value</u></b>	<b><u>Changed to</u></b>
19.	Hydo, Todd	same	014176000	\$ 646,720	\$ 554,570
20.	Ideus, Richard (see separate motion above)		005510000		
21.	Kastanek, Brock	same	004593500	\$ 471,530	\$ 434,620
22.	Leners, Judy	same	003034000	\$ 209,140	\$ 204,160
23.	Maschmeier, Ronald	same	011600106	\$ 590,460	\$ 509,465
24.	Casey's Store	Cameron Meadows	011455000	\$ 1,326,250	\$ 940,215
25.	Casey's Store	Cameron Meadows	013223000	\$ 651,210	\$ 409,815
26.	Mencl, Shawn & Stephanie	same	000228004	\$ 637,030	\$ 491,530
27.	Miller, Steven	same	014022000	\$ 231,705	\$ 215,450
28.	Beast, LLC, Jason Moore (see separate motion above)		013188000		
29.	Parde, Tanner	same	001413100	\$ 491,120	\$ 431,700
30.	Arter Group	Rodney Poskochil	014721000	\$ 1,403,120	\$ 1,112,860
31.	Prall, Steve & Diane	same	002804000	\$ 299,435	\$ 233,690
32.	HMC Ent.	Cindy Pulliam	011004000	\$ 172,015	\$ 157,465
33.	Sanchez, Filemon	same	015168000	\$ 204,495	\$ 191,060
34.	Schlake, Brent & Debra	same	005588100	\$ 501,310	\$ 457,420
35.	Schmale, Shirley	same	005782000	\$ 211,620	\$ 209,890
36.	Schoen, Burdette	same	010217000	\$ 226,655	\$ 195,470
37.	Schulter, Marilyn	same	001003005	\$ 35,665	\$ 18,630
38.	Schultze, Daniel	same	008915000	\$ 61,420	\$ 44,880
39.	Schuster, Dennis	same	013787000	\$ 228,400	\$ 187,920
40.	Schuster, Dennis	same	011643207	\$ 390,730	\$ 228,800
41.	Simmons, Nicholas	same	005358100	\$ 763,060	\$ 579,735
42.	Stine, Pyle, LLC	Mike Pyle	011621000	\$ 679,675	\$ 424,080
43.	Trauernicht, William	same	001003024	\$ 122,225	\$ 43,470
44.	Watts, Louis	same	000287000	\$ 198,130	\$ 171,990
45.	Watts, Louis	same	006267000	\$ 171,675	\$ 165,365
46.	Wieden, Joann	Neil VanBoening	008663000	\$ 27,470	\$ 5,000
47.	Witulski, Chris	same	010506000	\$ 57,665	\$ 19,320
48.	Witulski, Chris	same	010539100	\$ 314,360	\$ 284,360
49.	Wolken, Larry	same	014261000	\$ 182,620	\$ 159,700
50.	Wolken, Larry	same	011637000	\$ 266,675	\$ 190,000

Parcels with proposed changes to valuations on List #2 were read into the record by Tiemann as follows:

<b><u>Ln #</u></b>	<b><u>Owner</u></b>	<b><u>Protest filed by</u></b>	<b><u>Parcel #</u></b>	<b><u>Current value</u></b>	<b><u>Changed to</u></b>
1.	A5 Storage	Matthew Strein	013012000	\$ 226,485	\$ 165,000
2.	Allen, Ken	same	011957000	\$ 166,665	\$ 110,000
3.	Arter, Raymond	Kate Ratigan	009873000	\$ 129,065	\$ 72,880
4.	Arter, Raymond	Kate Ratigan	014349000	\$ 186,205	\$ 160,395
5.	Arter, Raymond	Kate Ratigan	009872000	\$ 56,890	\$ 44,360
6.	Fritch, Kenneth by Gary Barnard (see separate motion above)		013180100		
7.	Fritch, Kenneth by Gary Barnard (see separate motion above)		012916000		
8.	Andrea Schafer by Gary Barnard (see separate motion above)		015077514		
9.	Beatrice Online, LLC	same	009855000	\$ 108,825	\$ 66,000
10.	Bloomquist, Steve	same	009285000	\$ 127,200	\$ 118,200
11.	Bruns, Darrell	same	010635206	\$ 450,295	\$ 409,110
12.	Bruns, Darrell	same	015158000	\$ 132,215	\$ 70,750
13.	Bruns, Darrell	same	015159000	\$ 63,000	\$ 53,160
14.	Buss, Grant	Sara Buss	015178000	\$ 78,605	\$ 55,480
15.	Gage Commercial by Ken Cheloha (see separate motion above)		012409200		
16.	CLS Properties	Cami Saathoff	014831000	\$ 421,740	\$ 347,700
17.	Coffin, Marilyn	same	010876721	\$ 231,140	\$ 222,000
18.	Petracek, Terry	Mindy Delabar	012526000	\$ 370,065	\$ 302,040
19.	Delabar, Mindy	same	014677100	\$ 430,090	\$ 403,575
20.	Dorn, Erin	same	006428800	\$ 496,670	\$ 462,210
21.	Engelman, Lavern	Kimberly Fugett	009810000	\$ 396,985	\$ 340,565
22.	Fanning, Paul	same	014286000	\$ 143,480	\$ 120,940

<b><u>Ln #</u></b>	<b><u>Owner</u></b>	<b><u>Protest filed by</u></b>	<b><u>Parcel #</u></b>	<b><u>Current value</u></b>	<b><u>Changed to</u></b>
23.	Fossler, Matthew & Kelsey	same	006589000	\$ 349,170	\$ 299,500
24.	Fossler, Matthew & Kelsey	same	006331000	\$ 256,440	\$ 160,000
25.	Fox Funeral Home	Chris Klinger	014028000	\$ 346,955	\$ 285,950
26.	Frerichs, Ronald	same	003340000	\$ 314,960	\$ 269,190
27.	Friedman, David	same	002803000	\$ 383,805	\$ 353,805
28.	Grell, Richard	same	000560000	\$ 174,935	\$ 166,935
29.	Hartley, Michael	same	012679000	\$ 143,615	\$ 127,115
30.	Havekost, Michael & Sandra (see separate motion above) 015180503				
31.	Heil, Melissa	same	011095000	\$ 133,625	\$ 126,830
32.	Hovendick, Richard (see separate motion above) 010909000				
33.	Hubka, Jeff & Shelli	same	009674000	\$ 316,865	\$ 163,020
34.	March Carwash	Fred Hunzeker	013527001	\$ 322,435	\$ 239,660
35.	Hydo Properties	Todd Hydo	009665000	\$ 243,935	\$ 163,070
36.	Ideus, Alex	same	003939000	\$ 121,250	\$ 88,320
37.	Ideus, Merle	same	013087000	\$ 47,090	\$ 34,430
38.	Ideus, Merle	same	015142000	\$ 107,500	\$ 99,500
39.	Ideus, Richard (see separate motion above) 011301100				
40.	Joe, Jason & Lisa	same	011003000	\$ 524,090	\$ 302,400
41.	Jordon, Cory	same	015077602	\$ 145,450	\$ 61,825
42.	Jurgens, Roger & Linda	same	011034000	\$ 144,275	\$ 118,560
43.	Kassebaum, Larry	same	009712000	\$ 163,805	\$ 78,190
44.	Kleveland, Ken	Shannon Kleveland	014451000	\$ 34,300	\$ 15,605
45.	Kleveland, Ken	Shannon Kleveland	014997000	\$ 10,135	\$ 8,500
46.	Knabe, Warren	same	000405000	\$ 398,295	\$ 372,695
47.	Knowles, Phillip	same	009866000	\$ 85,660	\$ 54,000
48.	Knowles, Phillip	same	009676000	\$ 227,835	\$ 126,000
49.	Krueger, Kyle	same	015255000	\$ 168,465	\$ 145,725
50.	Kuhlman, Matthew	same	005195000	\$ 276,340	\$ 234,030
51.	Lagree, Steven	same	013398000	\$ 166,685	\$ 149,600
52.	Leners, Stacy	same	013612000	\$ 208,960	\$ 174,000
53.	Leypoldt, Steven	same	000540000	\$ 177,030	\$ 146,000
54.	Malchow, Tanya (see separate motion above) 001800000				
55.	Martin, Robert	same	005631000	\$ 35,520	\$ 31,520
56.	PDG Enter.	Ron Maschmeier	014002502	\$ 594,895	\$ 425,470
57.	Mavigliano, David & Holly	same	007415100	\$ 321,295	\$ 278,910
58.	Maxson, Lyle & Carol	same	013528000	\$ 133,970	\$ 117,000
59.	Menagh, Terry	same	013790000	\$ 136,810	\$ 125,000
60.	Messing, Robert	same	012381000	\$ 458,280	\$ 413,490
61.	Michaelis, Darin	same	008938000	\$ 62,200	\$ 53,000
62.	Mick Properties	John Mick	012611000	\$ 179,665	\$ 150,000
63.	Mitchell, Regina	same	012909000	\$ 57,425	\$ 50,545
64.	Moore, Nick & Sheila	same	006102100	\$ 487,890	\$ 482,655
65.	Moore, Nick & Sheila	same	006102000	\$ 62,675	\$ 45,710
66.	Murphy, Trevor	same	001778200	\$ 546,410	\$ 458,405
67.	NEBCO	same	014446000	\$ 84,150	\$ 76,945
68.	NEBCO	same	010147000	\$ 330,565	\$ 271,640
69.	NEBCO	same	014440000	\$ 511,845	\$ 494,025
70.	Neumann, Wolfgang & Peggy	same	012898000	\$ 21,265	\$ 14,880
71.	Niles, Natalie	same	006542501	\$ 341,725	\$ 300,600
72.	Parde, Tanner	same	007843000	\$ 114,570	\$ 59,695
73.	Pinnacle Bank	Ryan Trauernicht	009864000	\$ 560,015	\$ 161,660
74.	Pittman, James & Rose	same	012276000	\$ 82,745	\$ 65,000
75.	Ratigan, Mary K	same	014682000	\$ 256,335	\$ 181,750
76.	Ratigan, Mary K	same	009871000	\$ 184,280	\$ 87,820
77.	Raley, Richard & Karleen	same	002733100	\$ 227,170	\$ 195,000
78.	Reimer, Casey	same	003596100	\$ 360,385	\$ 244,815
79.	Robison, Cheryl	same	014847000	\$ 39,775	\$ 36,100
80.	Sedlacek, Monica	same	008627000	\$ 33,285	\$ 16,840

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>	<u>Changed to</u>
81.	Soldier, Stormy	same	013537000	\$ 12,745	\$ 1,680
82.	Spilker, James	same	002717000	\$ 264,140	\$ 234,240
83.	Spilker, James	same	002821000	\$ 181,685	\$ 146,810
84.	Team Renovate	Brandon Coffman	011619000	\$ 362,225	\$ 297,960
85.	Thomas, Mark	same	014063000	\$ 156,715	\$ 148,230
86.	Tiemann, Robert	same	010546100	\$ 557,040	\$ 250,000
87.	Tiemann, Robert	same	014376000	\$ 318,295	\$ 217,980
88.	Tiemann, Robert	same	010127000	\$ 859,695	\$ 594,000
89.	Tiemann, Robert	same	014002606	\$ 501,135	\$ 445,870
90.	VanWinkle, Doris	same	015165000	\$ 84,350	\$ 55,690
91.	Walker, Ronald	same	009118000	\$ 1,925	\$ 1,825
92.	Wilcox, Brenda	same	009298000	\$ 111,300	\$ 90,300
93.	Wolken, Larry	same	011637100	\$ 93,945	\$ 63,310
94.	Wollenburg, Herb & Marge	same	001332000	\$ 806,405	\$ 800,210
95.	Woltemath Enterprises by Tara Woltemath (see separate motion above) 014316000				
96.	Beatrice Hospitality	Mike Works	013184701	\$ 4,311,395	\$ 3,700,000

Motion made by Dorn, seconded by Swavely to approve changes in valuations as read into the record on List #1, numbers 1-50, and List #2, numbers 1-96, except those that had separate motions previously in the meeting. Motion carried 4-0.

Parcels proposed to have no change to the current valuation that were on Lists #1 and #2 were read into the record by Tiemann and Schuller as follows:

#### List #1

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>
1.	Aden, Janet	same	007318000	\$ 136,640
2.	Baker, Julie	same	014720205	\$ 242,770
3.	Beiriger, Matthew	same	010534000	\$ 166,725
4.	Beiriger, Matthew	same	009661000	\$ 24,445
5.	Buss, James (see separate motion above)		002207000	
6.	Buss, James (see separate motion above)		002199000	
7.	Buss, James (see separate motion above)		002252000	
8.	Buss, James (see separate motion above)		002208000	
9.	Creglow, James	same	012607000	\$ 191,210
10.	Frerking, Randy	same	007929000	\$ 18,925
11.	Gas N Shop	same	010127100	\$ 58,180
12.	Glanz, Stephanie	same	014896000	\$ 70,655
13.	Gueller, Gordan & Janice	same	000789000	\$ 187,700
14.	Ideus, Richard	same	005509000	\$ 352,935
15.	Ideus, Richard	same	005508100	\$ 279,215
16.	Ideus, Richard	same	005571000	\$ 324,060
17.	Johnson, Danny & Jaala (see separate motion above)		004547000	
18.	Kelle, Loren	same	013828000	\$ 69,845
19.	Kezeor, Jeffrey	same	013105000	\$ 314,015
20.	Lampe, Kevin	same	010997000	\$ 66,635
21.	Leners, Stacy	same	014721200	\$ 238,425
22.	Menke, Mitchell	same	010590000	\$ 124,745
23.	Miller, Stanley & Marita	same	002321000	\$ 204,570
24.	Naderhoff, Andrew	same	012959000	\$ 129,450
25.	Palmquist, Jonathan	same	009663000	\$ 97,780
26.	Parde, Tanner	same	007844100	\$ 20,790
27.	Petrosky, Dorothy	same	009292000	\$ 67,430
28.	Pinnacle Bank	Ryan Trauernicht	011015000	\$ 512,730
29.	Radabaugh, Joyce	same	007412000	\$ 277,785
30.	Rahe, Dennis & Kathleen	same	002151000	\$ 210,820
31.	Roeber, Logan	same	005489000	\$ 457,805
32.	Sanchez, Filemon	same	009711000	\$ 140,130
33.	Schmitz, Terence	same	002505000	\$ 216,030
34.	Schoen, Burdette	same	002469000	\$ 254,315
35.	WalMart	Benji Thomkins	013467200	\$ 9,253,380
36.	Thomsen, John & Lea	same	001437000	\$ 383,050
37.	Wolken, Larry	same	010656212	\$ 273,330

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>
38.	Waltke, Bethel	same	003033000	\$ 248,195
39.	Irving St. Apts.	Mike Works	012409601	\$ 8,798,575

**List #2**

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>
1.	Aveyard, Roger	same	013109000	\$ 199,475
2.	Barnard, David & Victoria	same	003597000	\$ 314,570
3.	Barnard, Matthew	same	005260100	\$ 315,465
4.	Bauer, James	same	010876535	\$ 250,920
5.	Bay, Linda	same	010299111	\$ 191,055
6.	Bernhardt, Lyle & Joan	same	014045000	\$ 160,700
7.	Bloom, Deric & Ivy	same	002434000	\$ 206,505
8.	Bures, Gary & Mary Jo	same	001361100	\$ 907,230
9.	Bush, Paula	same	007758000	\$ 33,245
10.	Carel, Jason	same	014927000	\$ 173,715
11.	Cullison, Christopher	same	013601000	\$ 109,365
12.	Ehlers, Vincent & Ila	same	012641000	\$ 169,535
13.	Essink, Brent	same	011571000	\$ 144,120
14.	Evans, Duane & Patricia	same	014620000	\$ 36,750
15.	Evans, Duane & Patricia	same	010618000	\$ 169,210
16.	Evans, Duane & Patricia	same	010375000	\$ 37,740
17.	Evans, Duane & Patricia	same	013546000	\$ 25,560
18.	Evans, Duane & Patricia	same	009453000	\$ 48,415
19.	Evans, Duane & Patricia	same	009419000	\$ 51,875
20.	Evans, Duane & Patricia	same	014539000	\$ 72,310
21.	Evans, Duane & Patricia	same	012489000	\$ 36,840
22.	Evans, Duane & Patricia	same	014854000	\$ 34,360
23.	Faulder, Nick	same	002020000	\$ 672,940
24.	Garton, Steve	same	003929400	\$ 480,310
25.	Guthrie, Dennis	same	007805000	\$ 80,280
26.	H & S Development	James Spilker	002719000	\$ 102,805
27.	Harms, Tracey	same	011646101	\$ 309,100
28.	Hixson, John	same	007248000	\$ 153,700
29.	Hurley, Jeff	same	007356600	\$ 335,580
30.	Jelinek, Bryan & Sara	same	010875000	\$ 248,410
31.	Jones, Robin	same	007870000	\$ 75,130
32.	Jurgens, Roger & Linda	same	012803000	\$ 46,415
33.	Jurgens, Roger & Linda	same	012165000	\$ 98,295
34.	Jurgens, Roger & Linda	same	013890000	\$ 48,430
35.	Jurgens, Roger & Linda	same	012841000	\$ 41,305
36.	Jurgens, Roger & Linda	same	010112000	\$ 47,775
37.	Leppert, Benjamin	same	014720000	\$ 150,395
38.	Lofing, Monte	same	014021000	\$ 150,175
39.	Lomax, Zita	same	004292001	\$ 303,565
40.	Marples, Jerry	same	000913000	\$ 292,045
41.	McKissick, Alan & Marlene	same	014912000	\$ 157,635
42.	Bartels-Munn, Suzanne (see separate motion above)		005222000	
43.	Naish, Mary	same	009107000	\$ 39,835
44.	Nelson, Shane & Krystal	same	004667400	\$ 263,950
45.	Norris, James	same	008846000	\$ 59,330
46.	Parkside @ Sunridge Apts.	same	014684915	\$ 895,380
47.	Peterson, Ronald	same	007382000	\$ 234,805
48.	Powell, Robert	same	008767000	\$ 112,425
49.	Reiff, Lynn	same	013329100	\$ 486,015
50.	Riggert, Michael	same	007852000	\$ 79,840
51.	Sanne, Lisa (see separate motion above)		011818000	
52.	Scheele, Merlin	same	007943000	\$ 103,705
53.	Schweer, Judy	same	011479000	\$ 71,515
54.	Sedlacek, Monica	same	008826000	\$ 34,170
55.	Smith, Zachary	same	013804000	\$ 161,775
56.	Sohl, Melissa	same	011127000	\$ 130,295
57.	Taylor, Justin & Julie	same	006499000	\$ 167,915
58.	Tiemann, Robert	same	014603000	\$ 454,485
59.	Tiemann, Robert	same	011643209	\$ 40,295
60.	Waggoner, Matthew	same	011609000	\$ 182,935
61.	Walker, Ronald	same	008252000	\$ 63,575
62.	Walters, Brian & Carol	same	012379000	\$ 120,940

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>
63.	Williams, Stacy	same	007298000	\$ 421,180
64.	Wolken, Larry	same	011870000	\$ 235,670
65.	Woodard, Barbara	same	015108000	\$ 155,080
66.	Young, Ellen	same	013359000	\$ 90,985
67.	AutoZone	Nancy Zamora	012522300	\$ 827,845

Motion made by Dorn, seconded by Swavely to approve parcels with no changes in valuation as read into the record on List #1, numbers 1-39, and List #2, numbers 1-67, except those that had separate motions previously in the meeting. Motion carried 4-0.

Chairman declared Board of Equalization adjourned at 3:18 p.m. until July 26, 2023.

<u>/s/ Dawn Hill</u> Dawn Hill Gage County Clerk	<u>/s/ Erich Tiemann</u> Erich Tiemann, 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 24<sup>th</sup> day of July, 2023.

(SEAL)	<u>/s/ Dawn Hill</u> Dawn Hill Gage County Clerk
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The Gage County Board of Equalization met on July 26, 2023 at 8:30 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present. Haxby absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 6-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 6-0.

Motion made by Swavely, seconded by Dorn to approve late Homestead Exemption application for Carl M. Siems. Motion carried 6-0.

Haxby present in meeting at 8:33 a.m.

Darrell Bruns spoke during public comments and request for future agenda items. Mr. Bruns spoke about the various valuation changes and discrepancies that he felt there were with the valuations, he doesn't understand how we can be so far off, doesn't make any sense.

Patti spoke about how properties are valued and the processes that the State allows. She agreed that how they are to value property needs to be looked at.

Chairman declared Board of Equalization adjourned at 9:13 a.m. until August 9, 2023.

/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 26<sup>th</sup> day of July, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on August 9, 2023 at 8:33 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Emily Haxby and Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 5-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 5-0.

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

Motion made by Dorn, seconded by Swavely to approve Notice of Valuation Change sent out by the County Assessor on County Board of Equalization Notice for Harman-Wright Mortuary, Inc. Motion carried 5-0.

Chairman declared Board of Equalization adjourned at 8:36 a.m. until August 23, 2023.

/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 9<sup>th</sup> day of August, 2023.

(SEAL)

/s/ Dawn Hill

Dawn Hill  
Gage County Clerk





The Gage County Board of Equalization met on August 23, 2023 at 8:32 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Emily Haxby and Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 5-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 5-0.

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

Motion made by Schuller, seconded by Swavely to open public hearing at 8:34 a.m. to approve or disapprove tax exemption on vehicle(s) owned by Blue Valley Behavioral Health. Motion carried 5-0.

No public present.

Motion made by Swavely, seconded by Schuller to close public hearing at 8:35 a.m. Motion carried 5-0.

Motion made by Swavely, seconded by Schuller to approve tax exemption on vehicle(s) owned by Blue Valley Behavioral Health. Motion carried 5-0.

Chairman declared Board of Equalization adjourned at 8:36 a.m. until September 6, 2023.

/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 23<sup>rd</sup> day of August, 2023.

(SEAL)

/s/ Dawn Hill

Dawn Hill

Gage County Clerk



The Gage County Board of Equalization met on September 6, 2023 at 8:32 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Emily Haxby and Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk’s Office and published prior to the meeting in compliance with State Statutes.

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 made by Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 5-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 5-0.

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

Haxby joined meeting at 8:36 a.m.

Motion made by Swavely, seconded by Dorn to approve appraisal maintenance agreement with Stanard Appraisal Services, Inc., Darrel Stanard, effective from August 1, 2023 through June 30, 2024. Motion carried 6-0.

Lytle joined meeting at 8:40 a.m.

Motion made by Swavely, seconded by Dorn to approve appraisal maintenance agreement with Cardinal Assessment Group, LLC, Josh Garriss, effective September 1, 2023 through June 30, 2024. Motion carried 7-0.

Chairman declared Board of Equalization adjourned at 8:42 a.m. until September 20, 2023.

/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 6<sup>th</sup> day of September, 2023.

(SEAL)

/s/ Dawn Hill

Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on September 20, 2023 at 8:32 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present, Emily Haxby absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 6-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 6-0.

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

Motion made by Swavely, seconded by Dorn to open public hearing at 8:33 a.m. to approve or disapprove tax exemption on vehicle(s) owned by Beatrice Community Hospital, a qualifying organization. Motion carried 6-0.

No public present.

Motion made by Dorn, seconded by Swavely to close public hearing at 8:34 a.m. Motion carried 6-0.

Motion made by Swavely, seconded by Dorn to approve tax exemption on vehicle(s) owned by Beatrice Community Hospital, a qualifying organization. Motion carried 6-0.

County Assessor Patti Milligan gave an update on valuation percentages and said that even after the increases in valuations this year, some areas are still below what is required. Tiemann talked about the joint public hearing that was held with political subdivisions that wish to increase their property tax request by more than the allowable growth percentage. The entities involved were SCC, City of Beatrice, Beatrice School District, City of Wymore and Southern School District.

Chairman declared Board of Equalization adjourned at 8:38 a.m. until October 4, 2023.

/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 20<sup>th</sup> day of September, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on October 4, 2023 at 8:31 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present. Annette Corter, Deputy County Assessor, also present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Dorn, seconded by Schuller to approve the agenda as presented. Motion carried 6-1 with Haxby voting nay.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 7-0.

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

Chairman declared Board of Equalization adjourned at 8:33 a.m. until October 18, 2023.

/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 4<sup>th</sup> day of October, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on October 18, 2023 at 8:33 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn, and Dave Swavely present, Emily Haxby and Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Dorn, seconded by Swavely to approve the agenda as presented. Motion carried 5-0.

Motion made by Swavely, seconded by Dorn to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 5-0.

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

**RESOLUTION #23-19**  
**of the Gage County Board of Equalization**

WHEREAS, Pursuant to State Statute 77-1601, each County Board of Equalization shall, each year, on or before October 20<sup>th</sup>, levy the necessary taxes for the current year if within the limit of the law, AND,

WHEREAS, these levies shall include the amounts for operations of county government and shall also include all levies necessary to fund tax requests certified and authorized as provided in sections 77-3442 to 77-3444.

NOW, THEREFORE, BE IT RESOLVED: That the Gage County Board of Equalization hereby levies the taxes as requested and certified, for the various political subdivisions and which is evidenced by Exhibit A attached hereto.

Dated this 18<sup>th</sup> day of October, 2023.

Motion by: Swavely

Seconded by: Dorn

Ayes:

/s/ Don Schuller

/s/ Terry Jurgens

/s/ Eddie Dorn

/s/ David L Swavely

Nays:

None

/s/ Erich Tiemann

Chairman, Board of Supervisors

ATTEST:

/s/ Dawn Hill

Gage County Clerk

SEE ATTACHED EXHIBIT "A" (A copy of Exhibit A is available at the County Clerk's Office)

Motion made by Swavely, seconded by Dorn to approve adopting Resolution #23-19 setting the tax rates for political subdivisions for 2023-2024. Motion carried 5-0.

Motion made by Dorn, seconded by Swavely to approve tax correction slip #36. Motion carried 5-0.

Chairman declared Board of Equalization adjourned at 8:40 a.m. until November 1, 2023.

/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 18<sup>th</sup> day of October, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on November 1, 2023 at 8:31 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present. Annette Corter, Deputy County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 6-0, Haxby temporarily out.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 6-0, Haxby temporarily out.

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

Motion made by Swavely, seconded by Dorn to approve tax correction slip #'s 37 & 38. Motion carried 7-0.

Chairman declared Board of Equalization adjourned at 8:34 a.m. until November 15, 2023.

/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 1<sup>st</sup> day of November, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk





The Gage County Board of Equalization met on November 15, 2023 at 8:31 a.m. with Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Terry Jurgens and Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk’s Office and published prior to the meeting in compliance with State Statutes.

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 made by Dorn, seconded by Swavely to approve the agenda as presented. Motion carried 5-0.

Motion made by Swavely, seconded by Dorn to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 5-0.

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

Lytle joined meeting at 8:39 a.m.

Chairman declared Board of Equalization adjourned at 8:41 a.m. until November 29, 2023.

/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 15<sup>th</sup> day of November, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on November 29, 2023 at 8:32 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Dorn, seconded by Swavely to approve the agenda as presented. Motion carried 6-0.

Motion made by Swavely, seconded by Dorn to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 6-0.

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

Chairman declared Board of Equalization adjourned at 8:34 a.m. until Tuesday, December 12, 2023.

/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 29<sup>th</sup> day of November, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on December 12, 2023 at 8:31 a.m. with Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Terry Jurgens and Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Dorn, seconded by Swavely to approve the agenda as presented. Motion carried 5-0.

Motion made by Swavely, seconded by Dorn to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 5-0.

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

Motion made by Dorn, seconded by Swavely to approve tax correction slip #'s 38-44. Motion carried 5-0.

Lytle joined meeting at 8:37 a.m.

Chairman declared Board of Equalization adjourned at 8:38 a.m. until December 27, 2023.

/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 12<sup>th</sup> day of December, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on December 27, 2023 at 8:30 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Emily Haxby and Gary Lytle absent. Patti Milligan, County Assessor, present.

Notice of said meeting was posted at the County Clerk's Office and published prior to the meeting in compliance with State Statutes.

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 made by Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 5-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 5-0.

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

Motion made by Dorn, seconded by Swavely to approve tax correction slip #'s 45 and 46. Motion carried 5-0.

Lytle joined meeting at 8:34 a.m.

Chairman declared Board of Equalization adjourned at 8:40 a.m. until January 10, 2024.

/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 27<sup>th</sup> day of December, 2023.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk