



The Gage County Board of Equalization met on January 10, 2024 at 8:30 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.

No old business to finalize for 2023.

Chairman Tiemann declared the 2023 session formally closed – SINE DIE.

Lytle joined meeting at 8:33 a.m.

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 Jurgens, seconded by Swavely 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 7-0.

Hill turned the meeting back over to Chairman Tiemann.

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

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

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 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. Gold Crest Retirement Center; K. Mosaic; L. PEO Home; M. St. John's Lutheran Church; N. St. Joseph Catholic Church; O. St. Paul's Lutheran Church; P. Teen Challenge of the Midlands; Q. Wymore Church of Christ. Motion carried 7-0.

No public present.

Motion made by Haxby, seconded by Dorn to close public hearing at 8:35 a.m. Motion carried 7-0.

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. Gold Crest Retirement Center; K. Mosaic; L. PEO Home; M. St. John's Lutheran Church; N. St. Joseph Catholic Church; O. St. Paul's Lutheran Church; P. Teen Challenge of the Midlands; Q. Wymore Church of Christ. Motion carried 7-0.

Chairman declared Board of Equalization adjourned at 8:37 a.m. until January 24, 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 10<sup>th</sup> day of January, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on January 24, 2024 at 8:30 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.

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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 6-0-1 with Haxby abstaining.

Motion made by Swavely, seconded by Dorn 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 receiving and placing on file all Form 451 Exemption applications for tax exemptions on real or personal property owned by qualifying organizations. Motion carried 7-0.

Motion made by Dorn, seconded by Swavely to approve tax correction slip # 1. Motion carried 7-0.

Chairman declared Board of Equalization adjourned at 8:37 a.m. until February 7, 2024.

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

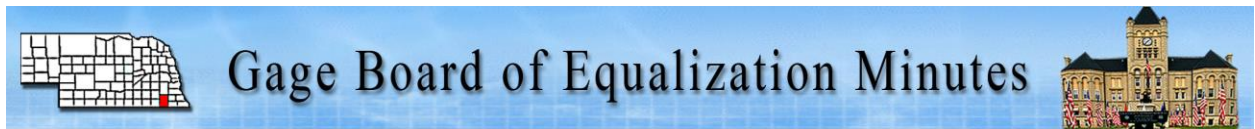
/s/ Erich Tiemann  
Erich Tiemann, Chairman  
Gage County Board of Equalization

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 24<sup>th</sup> day of January, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on February 7, 2024 at 8:35 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.

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

Motion made by Swavely, seconded by Dorn 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 8:36 a.m. until February 21, 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 7<sup>th</sup> day of February, 2024.

(SEAL)

/s/ Dawn Hill

Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on February 21, 2024 at 8:30 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.

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

Motion made by Swavely, seconded by Dorn 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 open public hearing at 8:31 a.m. to approve or disapprove tax exemption on vehicle(s) owned by Blue Valley Behavioral Health, Inc. Motion carried 7-0.

No public present.

Motion made by Lytle, seconded by Swavely to close public hearing at 8:32 a.m. Motion carried 7-0.

Motion made by Lytle, seconded by Dorn to approve tax exemption on vehicle(s) owned by Blue Valley Behavioral Health, Inc. Motion carried 7-0.

Assessor Patti Milligan told the board that valuations are going up in northern Gage County and they will be taking ag land to 71%.

Chairman declared Board of Equalization adjourned at 8:38 a.m. until March 6, 2024.

/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 21<sup>st</sup> day of February, 2024.

(SEAL)

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



The Gage County Board of Equalization met on March 6, 2024 at 8:35 a.m. with Terry Jurgens, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present. Emily Haxby & Don Schuller 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 go into public hearing at 8:35 a.m. on Form 451 Exemption applications for tax exemptions on real or personal property owned by qualifying organizations.

No public present.

Motion made by Dorn, seconded by Swavely to close public hearing at 8:38 a.m.

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/emailed out. Motion carried 5-0.

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

Motion made by Jurgens, seconded by Swavely to approve Form 451 Exemption applications for tax exemptions on real or personal property owned by the following organizations. Motion carried 5-0.

Am Legion Biting Norman Post #27, Inc.; Beatrice Aerie #531 Frat. Order of Eagles; Beatrice Comm Hospital & Hlth Ctr; Beatrice NE Cong. of Jehovah's Witnesses; Beatrice Housing Agency Apartments, LLC; Beatrice Humane Society; Beatrice Lodge #26 AF & AM; Beatrice Mennonite Church; Beatrice Public Library Foundation, Inc.; Bible Baptist Church; Blue Valley Behav. Health, Inc.; Centenary United Methodist Church; Church of Christ; Christ Comm. Church of Beatrice; Christ Church Episcopal; Christ Evang. Lutheran Church; Christ's Place; Church of the Nazarene; Church of the Promise; Cornerstone Lutheran; Corp of the Presiding Bishop - LDS Church; Cottonwood Hospice Charitable Foundation; Evangelical Luth. Good Sam. Society; First Baptist Church; First Christian Church; First Presb. Church of Beatrice; Gage County Agricultural Society; Habitat for Humanity; Holy Cross Lutheran Church; Homestead Baptist Church; Housing Agency of City of Beatrice; Mosaic/Mosaic Housing Corp. XVII; PEO Sisterhood/NE P.E.O. Home; Region V Foundation; SCC Education Foundation; Seventh Day Adv. Church NE Conf. Assn.; South Center Church of Christ; Salvation Army; St. John Lutheran Church ELCA; St. Joseph's Catholic Church; St. Paul Evang. Lutheran Church; West Side Baptist Church of Beatrice; Young Men's Christian Assn./YMCA RE Hldng; Amer. Lutheran Church of Adams; Coffman-Levi Charitable Trust Inc.; Methodist Church of Adams; Barneston Am. Legion Post #356; Immanuel Lutheran Church; St. Joseph's Catholic Church, Barneston; First Mennonite Church; First Trinity Lutheran Church; United Evangelical Church, Bl Sprngs; Housing Authority, Vlg of Clatonia; Great Plains Reg. of Missionary Church; Zion Evang. Lutheran Church; Cortland United Church; Highland Lodge #194; St. James Cath. Church of Cortland; St. John's Lutheran Church of Firth; Amer. Lutheran Church of Filley; St. Mary's Catholic Church of Odell; St. Paul's Evang. Lutheran Church; Christ Evang. Lutheran Church; German Evan. Luth. Zions Cong. (Fuller Park); Educational Media Found. (K-LOVE/AIR1 Radio); Christian Church of Liberty; Huntington Vasey Liberty Post #346; Trustee M E Church; Teen Challenge of the Midlands; Trustees Emmanuel Lutheran Church; Zion Lutheran Church; Camp Sonshine; Am. Legion Armstrong & Wasserman Post #231; Our Savior Lutheran Church; Trustee M.E. Church; Pickrell United Methodist Church; Church of the Brethren (Holmesville); University of Nebraska Foundation; American Legion Fisher Post #367; American Legion Anderson Post #25; River of Life Church/Christian Rnwl Ctr; Comm. Memorial Healthcare, Inc.; First Methodist Church of Wymore; Housing Authority of Wymore, Hilltop Village; Our Savior's Lutheran Church; St. Mary's Catholic Church; St. Peter's Evang. Lutheran Church; United Presbyterian Church of Wymore; Welsh Heritage & Cultural Ctr., Inc.; Wymore Church of Christ; Wymore Food Pantry.

Chairman declared Board of Equalization adjourned at 8:43 a.m. until March 20, 2024.

/s/ Dawn Hill

/s/ Erich Tiemann

Dawn Hill  
Gage County Clerk

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 March, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on March 20, 2024 at 8:34 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.

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

Motion made by Swavely, seconded by Dorn 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 8:37 a.m. until April 3, 2024.

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

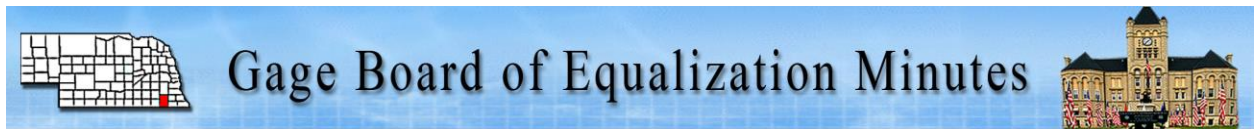
/s/ Erich Tiemann  
Erich Tiemann, Chairman  
Gage County Board of Equalization

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 20<sup>th</sup> day of March, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on April 3, 2024 at 8:30 a.m. with Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present, Jurgens 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 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 approve tax correction slip # 2 & 3. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 8:37 a.m. until April 17, 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 3<sup>rd</sup> day of April, 2024.

(SEAL)

/s/ Dawn Hill

Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on April 17, 2024 at 8:32 a.m. with Emily Haxby, Don Schuller, Eddie Dorn, and Dave Swavely present and Terry Jurgens, Erich Tiemann, 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.

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

Motion made by Dorn, seconded by Swavely to approve the agenda as presented. Motion carried 4-0.

Motion made by Dorn, seconded by Swavely to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 4-0.

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

Motion made by Swavely, seconded by Dorn to approve Permissive Exemption Applications for Gage County that were heard at the 3/16/24 board meeting but additional information was requested from the State of Nebraska. County Assessor Patti Milligan presented the list of exemptions and the questions asked by the State. Motion carried 4-0.

Vice Chairman declared Board of Equalization adjourned at 8:44 a.m. until May 1, 2024.

/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 17<sup>th</sup> day of April, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on May 1, 2024, at 8:39 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.

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Motion made by Dorn, seconded by Swavely to approve the agenda as presented. Motion carried 5-2 with Jurgens and Lytle voting nay.

Motion made by Swavely, seconded by Dorn 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 Lytle, seconded by Swavely to approve tax correction slip # 5. Motion carried 7-0.

Chairman declared Board of Equalization adjourned at 8:49 a.m. until May 15, 2024.

/s/ Dawn Hill

Dawn Hill  
Gage County Clerk

/s/ Erich Tiemann

Erich Tiemann, Chairman  
Gage County Board of Equalization

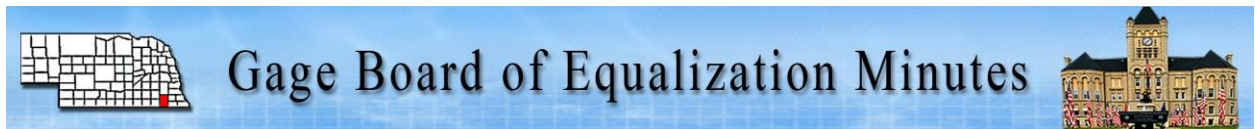
I, Dawn Hill, County Clerk of Gage County, do hereby certify that the above records are true and accurate to the best of my knowledge.

Witness my hand and official seal this 1<sup>st</sup> day of May, 2024.

(SEAL)

/s/ Dawn Hill

Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on May 15, 2024 at 8:30 a.m. with Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present, Terry Jurgens and 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.

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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 # 6. Motion carried 5-0.

Haxby joined meeting at 8:38 a.m.

Chairman declared Board of Equalization adjourned at 8:45 a.m. until May 29, 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 15<sup>th</sup> day of May, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on May 29, 2024 at 8:30 a.m. with Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present, Terry Jurgens and Emily Haxby absent. Jennifer Allington, 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.

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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 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 8:32 a.m.

No action taken on agreement with Stanard Appraisal Services for Referee services to hear property valuation protests. This will be placed on the agenda in 2 weeks.

Motion made by Dorn, seconded by Swavely to approve tax correction slips # 7 & #8. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 8:36 a.m. until Tuesday, June 11, 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 29<sup>th</sup> day of May, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on Tuesday, June 11, 2024 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.

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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 retaining Dickinson Real Estate for referee services for the 2024 property valuation protest period. Motion carried 5-0.

Haxby joined meeting at 8:43 a.m.

Motion made by Dorn, seconded by Swavely to approve retaining Stanard Appraisal Services for referee services for the 2024 property valuation protest period. Motion carried 6-0.

Discussion on putting more money into revaluing all of Gage County including commercial property.

Chairman declared Board of Equalization adjourned at 8:58 a.m. until June 26, 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 11<sup>th</sup> day of June, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on June 26, 2024 at 8:30 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Haxby and 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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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.

Haxby present in meeting 8:35 a.m.

Lytle present in meeting 8:36 a.m.

Motion made by Dorn, seconded by Swavely to approve Maintenance Agreement between Gage County and Cardinal Assessment Group, LLC. for 7/1/2024 – 6/30/2025. Motion carried 6-0-1 Lytle abstained.

Chairman declared Board of Equalization adjourned at 8:38 a.m. until July 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 26<sup>th</sup> day of June, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on July 10, 2024 at 8:33 a.m. with Terry Jurgens, Emily Haxby, Erich Tiemann, Eddie Dorn, and Dave Swavely present, Don Schuller and Gary Lytle absent. Patti Milligan, 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.

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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.

Schuller joined meeting at 8:41 a.m. by phone. Lytle joined meeting at 8:42 a.m.

Recessed at 8:43 a.m. until 1:00 p.m. for property valuation protests.

The Gage County Board of Equalization reconvened at 1:05 p.m. with Emily Haxby, Erich Tiemann, Eddie Dorn, and Dave Swavely present. Terry Jurgens, Don Schuller and Gary Lytle absent. Patti Milligan, County Assessor, staff members, and appraisers/referees, were also present.

Those who had filed property valuation protests appearing at the meeting to discuss the recommendations being presented to the board on their property valuations were: Joseph Cooper, 7203 S 12<sup>th</sup> Rd., Cortland NE 68331; and Beverly Plihal, 13319 W Elm Rd., DeWitt NE 68341. No changes were made to the recommendations being presented so the protests will be read into the record with the lists of changes or no changes.

Lytle joined meeting at 1:11 p.m.

Parcels with proposed changes to valuations 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.                                    | Behrends, Jacob              | same                           | 004593400              | \$ 606,580                  | \$ 502,310               |
| 2.                                    | Bowman, Toby & Kari          | same                           | 004453100              | \$ 356,825                  | \$ 325,695               |
| 3.                                    | Bruns, David N.              | same                           | 012026000              | \$ 117,640                  | \$ 110,000               |
| 4.                                    | Bures, Gary L.               | same                           | 001361100              | \$ 1,095,665                | \$ 1,017,635             |
| 5.                                    | Cooper, Joseph R., Jr        | same                           | 002524000              | \$ 341,195                  | \$ 277,870               |
| 6.                                    | Decker, Lisa L.              | same                           | 001003029              | \$ 44,765                   | \$ 23,420                |
| 7.                                    | Eisenhauer, Cody & Amanda    | same                           | 000037100              | \$ 585,585                  | \$ 511,500               |
| 8.                                    | Flowing Springs HOA          | Terry Stake                    | 005124300              | \$ 24,240                   | \$ 7,975                 |
| 9.                                    | Foral, Jerry                 | same                           | 001194000              | \$ 498,895                  | \$ 420,460               |
| 10.                                   | Fossler, Richard A.          | same                           | 013019000              | \$ 24,130                   | \$ 18,700                |
| 11.                                   | Hagemeier, Fred              | same                           | 006134000              | \$ 750,470                  | \$ 705,605               |
| 12.                                   | Halsey, Larry                | same                           | 000351000              | \$ 367,150                  | \$ 305,745               |
| 13.                                   | Shotkoski-Jurgens, Elizabeth | same                           | 005578100              | \$ 80,030                   | \$ 64,515                |
| 14.                                   | Kujath, Jamie L.             | same                           | 011931000              | \$ 197,695                  | \$ 190,230               |
| 15.                                   | Lenners, Casey J.            | same                           | 001612000              | \$ 525,800                  | \$ 377,790               |
| see separate motion below to pull #15 |                              |                                |                        |                             |                          |
| 16.                                   | Little, Billie J.            | same                           | 005821100              | \$ 181,770                  | \$ 173,345               |
| 17.                                   | Sicily Slope                 | Edward McClure                 | 006060000              | \$ 1,606,210                | \$ 1,502,365             |
| 18.                                   | Osterhaus, Scott & Vici      | same                           | 004453300              | \$ 360,795                  | \$ 287,530               |
| 19.                                   | Siems, Joel & Kerry          | same                           | 006482100              | \$ 238,510                  | \$ 225,580               |
| 20.                                   | Troxel, Theron & Stacey      | same                           | 000240200              | \$ 411,300                  | \$ 325,005               |

Motion made by Dorn, seconded by Swavely to approve the changes in property valuation as read. Motion carried 5-0.

Parcels with no proposed change to the current valuation were read into the record by Tiemann and Lytle as follows:

| <u>Ln #</u> | <u>Owner</u>                           | <u>Protest filed by</u> | <u>Parcel #</u> | <u>Current value</u> |
|-------------|--|-------------------------|-----------------|----------------------|
| 1.          | Bures, Gary L.                         | same                    | 001380000       | \$ 638,665           |
| 2.          | Bures, Gary L.                         | same                    | 001388000       | \$ 477,345           |
| 3.          | Bures, Gary L.                         | same                    | 001388100       | \$ 580,960           |
| 4.          | Donner, Jason                          | same                    | 001243200       | \$ 787,020           |
| 5.          | Drake, Charles                         | same                    | 000379000       | \$ 348,870           |
| 6.          | Evert, Gary                            | same                    | 014216000       | \$ 84,915            |
| 7.          | Ferneding, Elizabeth Shotkoski-Jurgens | same                    | 005578000       | \$ 238,050           |
| 8.          | Harrison, Fred & Deann                 | same                    | 011534000       | \$ 39,395            |
| 9.          | Shotkoski-Jurgens, Elizabeth           | same                    | 000870100       | \$ 18,955            |
| 10.         | Jurgens, Roger & Linda                 | same                    | 012165000       | \$ 106,635           |
| 11.         | Jurgens, Roger & Linda                 | same                    | 012803000       | \$ 50,065            |
| 12.         | Jurgens, Roger & Linda                 | same                    | 013890000       | \$ 57,955            |
| 13.         | Jurgens, Roger & Linda                 | same                    | 010112000       | \$ 52,135            |
| 14.         | Little, Billie J.                      | same                    | 005821000       | \$ 302,345           |
| 15.         | Little, Billie J.                      | same                    | 001725000       | \$ 141,265           |
| 16.         | Little, Billie J.                      | same                    | 001733000       | \$ 134,745           |
| 17.         | Novotny, Ronald D.                     | same                    | 001474000       | \$ 921,705           |
| 18.         | Plihal, Beverly J.                     | same                    | 002242000       | \$ 986,535           |
| 19.         | Plihal, Beverly J.                     | same                    | 002244000       | \$ 861,420           |
| 20.         | Thomas, Mark D.                        | same                    | 014063000       | \$ 161,760           |
| 21.         | Uldrich, Janine M.                     | same                    | 011448000       | \$ 111,935           |
| 22.         | Watts, Louis C.                        | same                    | 000287000       | \$ 175,455           |
| 23.         | Watts, Louis C.                        | same                    | 006267000       | \$ 178,760           |
| 24.         | Wood, Tim                              | same                    | 004647109       | \$ 663,220           |

Motion made by Dorn, seconded by Swavely to approve the valuations with no proposed changes as read. Motion carried 5-0.

There were five property valuation protests that were withdrawn by the party that filed, listed as follows:

| <u>Ln #</u> | <u>Owner</u>             | <u>Protest filed by</u> | <u>Parcel #</u> |
|-------------|--------------------------|-------------------------|-----------------|
| 1.          | Kent, Dennis             | same                    | 002524112       |
| 2.          | Matulka, Alan & Lori     | same                    | 002524114       |
| 3.          | Pinkerton, Daniel        | same                    | 006013000       |
| 4.          | Rodriguez, Carlos M Lazu | same                    | 013983000       |
| 5.          | Thatcher, Tamara         | same                    | 013801000       |

Motion made by Dorn, seconded by Swavely to approve withdrawn protests as listed and file as withdrawn. Motion carried 5-0.

Discussion on #15, from the list for changes in property valuation above, parcel #001612000.

Motion made by Dorn, seconded by Swavely to strike #15, from the list for changes in property valuation above, parcel #001612000, for further consideration and placed on one of the lists for the July 24, 2024 meeting. Motion carried 5-0.

Motion made by Dorn, seconded by Swavely to adjourn the Board of Equalization meeting at 2:09 p.m. Motion carried 5-0.

Chairman declared Board of Equalization adjourned at 2:09 p.m. until July 24, 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 10<sup>th</sup> day of July, 2024.

(SEAL) /s/ Dawn Hill  
Dawn Hill

Gage County Clerk



The Gage County Board of Equalization met on July 24, 2024 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 Swavely, seconded by Dorn to approve tax correction slip #'s 9-16. Motion carried 5-0.

Haxby joined meeting at 8:45 a.m.

Recessed at 8:47 a.m. until 1:00 p.m. for property valuation protests.

The Gage County Board of Equalization reconvened at 1:01 p.m. with Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn, and Dave Swavely present. Terry Jurgens and Gary Lytle absent. Patti Milligan, County Assessor, staff members, and appraisers/referees, were also present.

Those who had filed property valuation protests appearing at the meeting to discuss the recommendations being presented to the board on their property valuations were: Joe Armstrong, 1250 Lakeview Ln., Beatrice NE; Josh Heller, 8435 W Birch Rd., Clatonia NE; Sabrina Glynn, 1075 Pine View Ridge Ln., Beatrice NE; Harlan Schroeder, 16484 SW 72<sup>nd</sup> Rd., DeWitt NE; Mark Schroeder, 935 Buck Rd, Cortland NE; Gloria Ottersberg, 1113 Bauman St., Beatrice NE; Casey Lenners, 7701 Tavin Dr., Lincoln NE; Amy Goeschel for E Energy Adams, LLC, 13238 E Aspen Rd., Adams NE; Neil Ostermann, 2116 Garfield St., Beatrice NE; Lesley Miller, 7126 S 25<sup>th</sup> Rd., Cortland NE; Dillon O'Doherty, representing Aaron & Chelsey Thompson, 119 N 5<sup>th</sup> St., Beatrice NE; Travis Garrison, 6312 SW 86<sup>th</sup> Rd., Clatonia NE; and Mitch Baum for Summit Pork, 10640 W Hwy D20, Alden IA.

Motion made by Haxby, seconded by Swavely to approve lowering the valuation on parcel #011643525, Armstrong Rentals, Joe Armstrong, from \$768,265 to \$593,415. Motion carried 5-0.

Motion made by Schuller, seconded by Haxby to approve lowering the valuation on parcel #001176000, Joshua Heller, from \$753,335 to \$633,335. Motion carried 5-0.

Motion made by Swavely, seconded by Schuller to approve leaving valuation on parcel #005218121, Sabrina Glynn, at \$820,150. Motion carried 5-0.

Motion made by Swavely, seconded by Schuller to approve leaving valuation on parcel #002270000, Harlan Schroeder, at \$866,015. Motion carried 5-0.

Motion made by Swavely, seconded by Dorn to approve lowering the valuation on parcel #002524113, Mark Schroeder, from \$701,410 to \$670,185. Motion carried 5-0.

Motion made by Haxby, seconded by Swavely to approve lowering the valuation on parcel #011738000, Gloria Ottersberg, from \$71,610 to \$60,000. Motion carried 5-0.

Motion made by Haxby, seconded by Schuller to approve lowering the valuation on parcel #001612000, Casey Lenners, from \$525,800 to \$400,000. Motion carried 5-0.

Motion made by Dorn, seconded by Haxby to approve lowering the valuation per Referee's recommendation, on parcel #006542101, E Energy Adams, LLC, from \$26,491,750 to \$24,860,000. Motion carried 5-0.

Short recess at 3:43 p.m. Reconvened at 3:50 p.m.

Motion made by Schuller, seconded by Swavely to approve leaving valuation on parcel #011499000, Neal Ostermann, at \$125,915. Motion carried 5-0.

Motion made by Haxby, seconded by Dorn to approve lowering the valuation on parcel #004593100, Ryan & Lesley Miller, from \$515,985 to \$506,985. Motion carried 4-0 – Schuller temporarily out.

Motion made by Haxby, seconded by Schuller to approve lowering the valuation per recommendation, on parcel #010866000, Dillon O'Doherty, from \$233,325 to \$210,000. Motion carried 5-0.

Motion made by Haxby, seconded by Schuller to approve lowering the valuation on parcel #001130200, Travis Garrison, from \$747,910 to \$569,910. Motion carried 5-0.

Motion made by Dorn, seconded by Haxby to approve leaving valuation on parcel #002420100, Summit Pork, at \$3,074,774. Motion carried 5-0.

Parcels with proposed changes to valuations 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.                 | Beatrice GMC                                   | same                           | 009964000              | \$ 36,940                   | \$ 6,325                 |
| 2.                 | Beatrice GMC                                   | same                           | 009963000              | \$ 8,585                    | \$ 4,355                 |
| 3.                 | Beatrice GMC                                   | same                           | 009962000              | \$ 25,155                   | \$ 2,870                 |
| 4.                 | Bell, Jeff                                     | same                           | 004646201              | \$ 753,110                  | \$ 606,790               |
| 5.                 | Bergmeyer, Jerry                               | same                           | 001037000              | \$ 222,310                  | \$ 197,395               |
| 6.                 | Blehm, Jolene                                  | same                           | 004463600              | \$ 468,670                  | \$ 373,370               |
| 7.                 | Bohlmeier, Curtis                              | same                           | 009548000              | \$ 107,020                  | \$ 98,440                |
| 8.                 | Bowman, Melvin & Cheryl                        | same                           | 004628101              | \$ 117,195                  | \$ 75,130                |
| 9.                 | Bowman, Melvin & Cheryl                        | same                           | 004628000              | \$ 273,980                  | \$ 262,395               |
| 10.                | Brown, Delorise                                | same                           | 010271000              | \$ 159,925                  | \$ 147,450               |
| 11.                | Clay, Jerry & Melanie                          | same                           | 007858000              | \$ 120,850                  | \$ 84,990                |
| 12.                | Cullison, Jeffery                              | same                           | 011062501              | \$ 207,505                  | \$ 192,850               |
| 13.                | Darnell, Mary Ellen                            | same                           | 001068000              | \$ 226,460                  | \$ 193,005               |
| 14.                | Dunn, Cody                                     | same                           | 002734000              | \$ 238,655                  | \$ 208,535               |
| 15.                | Franz, James                                   | same                           | 014678200              | \$ 363,790                  | \$ 315,205               |
| 16.                | Gollin, Randall & Nicole                       | same                           | 004655000              | \$ 205,995                  | \$ 153,975               |
| 17.                | H & S Development                              | James Spilker                  | 002719000              | \$ 126,030                  | \$ 123,745               |
| 18.                | Hanau, Michael                                 | same                           | 007392100              | \$ 25,870                   | \$ 16,430                |
| 19.                | Hatfield, Andrew                               | same                           | 014607000              | \$ 30,480                   | \$ 24,690                |
| 20.                | Hemminger, Shad                                | same                           | 000075000              | \$ 379,245                  | \$ 233,930               |
| 21.                | Hestermann, Debi                               | same                           | 000139408              | \$ 455,985                  | \$ 437,010               |
| 22.                | Holsing, Tracy                                 | same                           | 001130000              | \$ 682,520                  | \$ 548,090               |
| 23.                | Kastanek, Brock                                | same                           | 004593500              | \$ 619,475                  | \$ 500,460               |
| 24.                | Klepper Hatzenbuehler, Pearle                  | same                           | 011193000              | \$ 184,675                  | \$ 167,190               |
| 25.                | Lagree, Steven                                 | same                           | 013398000              | \$ 163,760                  | \$ 155,520               |
| 26.                | MagnifiRent, LLC                               | Kirnan Koenig                  | 014237000              | \$ 106,630                  | \$ 70,000                |
| 27.                | Main Street Beatrice                           | Evan Clark                     | 009677000              | \$ 859,795                  | \$ 202,940               |
| 28.                | Marinovich, John                               | same                           | 004561003              | \$ 234,960                  | \$ 201,440               |
| 29.                | M.D. Haith Investments                         | Margaret Haith                 | 013782000              | \$ 104,750                  | \$ 87,750                |
| 30.                | Moore, James                                   | same                           | 006520000              | \$ 162,480                  | \$ 148,610               |
| 31.                | Murray, Deborah                                | same                           | 009416000              | \$ 55,755                   | \$ 44,270                |
| 32.                | Niles, Danielle                                | same                           | 012746000              | \$ 126,810                  | \$ 116,815               |
| 33.                | Norris Real Estate                             | Tracy Norris                   | 011460000              | \$ 317,340                  | \$ 298,155               |
| 34.                | Norris Real Estate                             | Tracy Norris                   | 010457000              | \$ 142,925                  | \$ 130,250               |
| 35.                | O'Doherty, Dillon – see separate motion above  |                                | 010866000              | \$ 233,325                  | \$ 210,000               |
| 36.                | Ottersberg, Gloria – see separate motion above |                                | 011768000              | \$ 71,610                   | \$ 60,010                |
| 37.                | Paltry Properties, LLC                         | same                           | 014426000              | \$ 35,555                   | \$ 16,390                |
| 38.                | Paltry Properties, LLC                         | same                           | 014427000              | \$ 18,645                   | \$ 16,735                |

|     |   |      |           |              |              |
|-----|---|------|-----------|--------------|--------------|
| 39. | Patt, Kevin   | same | 004647106 | \$ 584,820   | \$ 549,815   |
| 40. | Pettit, Ward, Rebecca                               | same | 011986000 | \$ 169,080   | \$ 155,695   |
| 41. | Raley, Richard & Karleen                            | same | 002733100 | \$ 283,340   | \$ 204,195   |
| 42. | Ratigan, Mary                                       | same | 014349000 | \$ 175,200   | \$ 162,140   |
| 43. | Reimer, Casey                                       | same | 003596100 | \$ 503,295   | \$ 468,565   |
| 44. | Ruskamp, Loren                                      | same | 000033300 | \$ 458,960   | \$ 297,055   |
| 45. | Sargent, Robert                                     | same | 012661000 | \$ 104,035   | \$ 90,070    |
| 46. | Schuerman, Gordon                                   | same | 011611620 | \$ 246,825   | \$ 235,685   |
| 47. | Spilker, James                                      | same | 002717000 | \$ 418,615   | \$ 326,770   |
| 48. | Stevens, Craig                                      | same | 013003000 | \$ 100,370   | \$ 98,375    |
| 49. | Stewart, Heath                                      | same | 005218104 | \$ 957,490   | \$ 888,755   |
| 50. | Summit Pork – see separate motion above (no change) |      | 002420100 | \$ 3,074,774 | \$ 1,250,990 |
| 51. | Taylor, Julie                                       | same | 006499000 | \$ 183,505   | \$ 169,050   |
| 52. | VanLaningham, Dennis                                | same | 007070000 | \$ 411,327   | \$ 240,900   |
| 53. | Watson, Clinton                                     | same | 004555000 | \$ 636,925   | \$ 600,385   |

Haxby left meeting at 5:20 p.m.

Motion made by Dorn, seconded by Swavely to approve the changes in property valuation as read. Motion carried 4-0.

Parcels with no proposed change to the current valuation were read into the record by Tiemann and Lytle 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> |
|--------------------|---|--------------------------------|------------------------|-----------------------------|
| 1.                 | Armstrong Rentals, Joe Armstrong – see separate motion above    |                                | 011643525              | \$ 768,265                  |
| 2.                 | Bargen, David   | same                           | 004663104              | \$ 585,135                  |
| 3.                 | Behrens, Ronald   | same                           | 010056000              | \$ 68,555                   |
| 4.                 | Blythe, Travis  | same                           | 005280100              | \$ 222,090                  |
| 5.                 | Brandt, Janet   | same                           | 010656103              | \$ 255,605                  |
| 6.                 | Buss, Bertha  | James Buss                     | 002199000              | \$ 96,500                   |
| 7.                 | Chavez, John  | same                           | 007912000              | \$ 107,605                  |
| 8.                 | Davison, Sandi  | same                           | 000105000              | \$ 586,040                  |
| 9.                 | Dell, Lowell  | same                           | 005675000              | \$ 216,125                  |
| 10.                | E Energy Adams, LLC, Matt Uher, CFO – see separate motion above |                                | 006542101              | \$ 26,491,750               |
| 11.                | Frerichs, Ronald  | same                           | 003340000              | \$ 311,450                  |
| 12.                | Fringer, Kari   | same                           | 007885000              | \$ 158,265                  |
| 13.                | Garrison, Travis – see separate motion above                    |                                | 001130200              | \$ 747,910                  |
| 14.                | Glynn, Sabrina – kept at current valuation per motion above     |                                | 005218121              | \$ 820,150                  |
| 15.                | Granato, Zachery & Kelsi Stoos                                  | same                           | 011219000              | \$ 209,620                  |
| 16.                | Heller, Joshua – see separate motion above                      |                                | 001176000              | \$ 753,335                  |
| 17.                | Jensen, Michael & Rebecca                                       | same                           | 005045000              | \$ 209,650                  |
| 18.                | Lueders, Rodney & Doris   | same                           | 012847000              | \$ 165,510                  |
| 19.                | McInay, Shawn   | same                           | 014912000              | \$ 172,350                  |
| 20.                | Miller, Ryan & Lesley – see separate motion above               |                                | 004593100              | \$ 515,985                  |
| 21.                | Navratil, Jonathan & Abbie                                      | same                           | 004638009              | \$ 505,250                  |
| 22.                | Nielson, Bryce & Brandy   | same                           | 004608000              | \$ 369,720                  |
| 23.                | Norris Real Estate  | Tracy Norris                   | 012664000              | \$ 80,735                   |
| 24.                | Norris Real Estate  | Tracy Norris                   | 010287000              | \$ 128,590                  |
| 25.                | Ostermann, Neal – see separate motion above                     |                                | 011499000              | \$ 125,915                  |
| 26.                | Rademacher, Leslie  | same                           | 004509000              | \$ 756,205                  |
| 27.                | Rademacher, Leslie  | same                           | 002414200              | \$ 179,635                  |
| 28.                | Rosene, Jonathan & Melissa                                      | same                           | 002695001              | \$ 587,560                  |
| 29.                | Schoen, Burdette  | same                           | 010217000              | \$ 213,815                  |
| 30.                | Schroeder, Harlan – kept at current valuation per motion above  |                                | 002270000              | \$ 866,015                  |
| 31.                | Schroeder, Mark & Jennifer – see separate motion above          |                                | 002524113              | \$ 701,410                  |
| 32.                | Sejkora, Timothy & Heather                                      | same                           | 002524115              | \$ 631,470                  |
| 33.                | Stanford, Travis  | same                           | 012830000              | \$ 148,725                  |
| 34.                | Stoller, Joshua   | same                           | 006406502              | \$ 325,625                  |
| 35.                | WalMart   | Benji Thompkins                | 013467200              | \$ 9,253,380                |
| 36.                | Thernes, Dean   | same                           | 000575000              | \$ 892,865                  |
| 37.                | Warren, David   | same                           | 011907000              | \$ 184,495                  |
| 38.                | Lenner, Casey – see separate motion above                       |                                | 001612000              | \$ 525,800                  |

Motion made by Dorn, seconded by Schuller to approve the no changes in property valuation as read. Motion carried 4-0.

There was one property valuation protest that was withdrawn by the party that filed, listed as follows:

| <u>Ln #</u> | <u>Owner</u> | <u>Protest filed by</u> | <u>Parcel #</u> |
|-------------|--------------|-------------------------|-----------------|
| 1.          | Lewis Cattau | same                    | 002773000       |

One property valuation protest was placed on the No Change list by mistake at the July 10, 2024 Board of Equalization meeting and was read into the record as a correction due to a clerical error with the change in valuation as follows:

| <u>Ln #</u> | <u>Owner</u>   | <u>Protest filed by</u> | <u>Parcel #</u> | <u>Current value</u> | <u>Changed to</u> |
|-------------|----------------|-------------------------|-----------------|----------------------|-------------------|
| 1.          | Harrison, Fred | same                    | 011534000       | \$ 39,395            | \$ 37,120         |

There was one Form 425 – Report of Destroyed Real Property filed due to a home being destroyed by fire: The Bell Grant Trust, Patricia Waldo Trustee, filed by Max Waldo, 14144 W Dogwood Rd., PO Box 8, DeWitt NE – parcel #002236000. The 2024 valuation was set at \$443,760, and the recommendation was to change it to strictly land value of \$22,760.

Motion made by Dorn, seconded by Swavely to approve the withdrawn protest, the change that was missed due to clerical error, and the Form 425 Destroyed Property change in valuation. Motion carried 4-0.

Chairman declared Board of Equalization adjourned at 5:39 p.m. until August 7, 2024.

|  |  |
|--|--|
| <u>/s/ Dawn Hill</u><br>Dawn Hill<br>Gage County Clerk | <u>/s/ Erich Tiemann</u><br>Erich Tiemann, Chairman<br>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 24<sup>th</sup> day of July, 2024.

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



The Gage County Board of Equalization met on August 7, 2024 at 8:32 a.m. with Don Schuller, Erich Tiemann, Eddie Dorn, and Dave Swavely present, Terry Jurgens, 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 4-0.

Motion made by Swavely, seconded by Dorn to approve the minutes of the previous meeting as mailed/mailed out. Motion carried 4-0.

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

Haxby joined meeting at 8:33 a.m.

Motion made by Swavely, seconded by Dorn to approve Appraisal Maintenance Agreement with Stanard Appraisal Services for July 1, 2024 through June 30, 2025. Motion carried 5-0.

Lytle joined meeting at 8:44 a.m.

Motion made by Dorn, seconded by Swavely to approve tax correction slip # 17. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 8:47 a.m. until August 21, 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 7<sup>th</sup> day of August, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on August 21, 2024 at 8:36 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present. Jennifer Allington, 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 Dorn, seconded by Swavely to approve the agenda as presented. Motion carried 7-0.

Motion made by Swavely, seconded by Dorn 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 8:37 a.m. until September 4, 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 21<sup>st</sup> day of August, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on September 4, 2024 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 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.

County Assessor Patti Milligan spoke about beginning the revaluation of the county.

Chairman declared Board of Equalization adjourned at 8:41 a.m. until September 18, 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 4<sup>th</sup> day of September, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on September 18, 2024 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.

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 8:36 a.m. until October 2, 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 18<sup>th</sup> day of September, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on October 2, 2024 at 8:30 a.m. with Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn, 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 8:35 a.m. until October 16, 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 2<sup>nd</sup> Day of October, 2024

(SEAL)

/s/ Dawn Hill

Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on October 16, 2024 at 8:30 a.m. with Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely present. Patti Milligan, County Assessor, present. Haxby & Lytle absent.

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 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 Jurgens, seconded by Swavely to adopt Resolution #24-16 to set tax rates for political subdivisions for 2024-2025. Motion carried 5-0.

Chairman declared Board of Equalization adjourned at 8:32 a.m. until October 30, 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 16<sup>th</sup> day of October, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on October 30, 2024, at 8:34 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on October 17, 2024, 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 hereafter shown were taken while in the convened meeting was open to the attendance of the public.

Supervisors Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present. Emily Haxby absent. Jennifer Allington, Deputy County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

Motion by Swavely seconded by Dorn 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.

Chairman declared Board of Equalization adjourned at 8:36 a.m. until November 13, 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 30<sup>th</sup> Day of October, 2024

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on November 13, 2024, at 8:33 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on October 31, 2024, 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 hereafter shown were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Terry Jurgens, Emily Haxby, Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

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

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

Motion by Jurgens, seconded by Dorn to approve tax correction slips #18 & 19. Motion carried 7-0.

Chairman declared Board of Equalization adjourned at 8:42 a.m. until November 27, 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 13<sup>th</sup> day of November, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on December 11, 2024, at 8:32 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on November 27, 2024, 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 hereafter shown were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Terry Jurgens, Don Schuller, Erich Tiemann, Eddie Dorn, Dave Swavely and Gary Lytle present, Emily Haxby absent. Jennifer Allington, Deputy County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

Motion by Swavely, seconded by Dorn 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.

Chairman declared Board of Equalization adjourned at 8:35 a.m. until Tuesday, December 24, 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 11<sup>th</sup> day of December, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on December 24, 2024, at 8:37 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on November 29, 2024, 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 hereafter shown were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Emily Haxby, Don Schuller, Erich Tiemann and Eddie Dorn present, Terry Jurgens, Dave Swavely and Gary Lytle absent.

Let the record show that all proceedings are electronically recorded.

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

Motion by Dorn, seconded by Schuller to approve the agenda as presented. Motion carried 4-0.

Motion by Dorn, seconded by Schuller to approve the minutes of the previous meeting as mailed/emailed out. Motion carried 4-0.

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

Chairman declared Board of Equalization adjourned at 8:38 a.m. until January 8, 2025.

/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 24<sup>th</sup> day of December, 2024.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk