



The Gage County Board of Equalization met on January 8, 2025, at 8:37 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on December 26, 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 Swavely, seconded by Dorn to approve the agenda as presented. Motion carried 7-0.

Motion by Dorn, seconded by Swavely 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 Dorn, seconded by Swavely to open public hearing at 8:39 a.m. to approve or disapprove tax exemption on vehicle(s) owned by the following qualifying nonprofit organizations: Beatrice Cemetery Association; Beatrice Community Hospital & Health Center; Beatrice Humane Society; Blue Valley Behavioral Health Center; Boy Scout Troop #221; Christ Community Church; Ev. Lutheran Good Samaritan Society; Gold Crest Retirement Center; Mosaic; PEO Home; St. John’s Lutheran Church; St. Joseph Catholic Church; St. Paul’s Lutheran Church; Teen Challenge of the Midlands; Wymore Church of Christ. Motion carried 7-0.

No public present.

Motion by Swavely, seconded by Dorn to close public hearing at 8:40 a.m. Motion carried 7-0.

Motion by Swavely, seconded by Dorn to approve tax exemption on vehicle(s) owned by the following qualifying nonprofit organizations: Beatrice Cemetery Association; Beatrice Community Hospital & Health Center; Beatrice Humane Society; Blue Valley Behavioral Health Center; Boy Scout Troop #221; Christ Community Church; Ev. Lutheran Good Samaritan Society; Gold Crest Retirement Center; Mosaic; PEO Home; St. John’s Lutheran Church; St. Joseph Catholic Church; St. Paul’s Lutheran Church; Teen Challenge of the Midlands; Wymore Church of Christ. Motion carried 7-0.

Motion by Dorn, seconded by Swavely to approve tax correction slips # 1-9. Motion carried 7-0.

Chairman declared Board of Equalization adjourned at 8:44 a.m. until January 22, 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 8<sup>th</sup> day of January, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on January 22, 2025, at 8:31 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on January 9, 2025, 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 Rex Adams, Rick Clabaugh, Erich Tiemann, Eddie Dorn & Terry Jurgens present, Emily Haxby and Gary Lytle absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

Tiemann asked if there was any old business and then declared the 2024 session formally closed – SINE DIE.

Chairman Tiemann turned the meeting over to County Clerk Dawn Hill to pursue the election of Board of Equalization Chairman & Vice Chairman.

Hill asked if the body wanted to vote a chairman and vice for the Board of Equalization or if they wanted to vote during the Board of Supervisors meeting for the Chairman and Vice Chairman for both boards as the same time.

Motion by Jurgens, seconded by Dorn to vote for Chairman and Vice Chairman for both boards during the Board of Supervisors meeting. Motion carried 5-0.

Hill turned the meeting back over to Tiemann.

Motion by Adams, seconded by Dorn to approve the agenda as presented. Motion carried 4-0-1 with Clabaugh abstaining due to not being present at the meeting due to a training in Kearney.

Motion by Dorn, seconded by Jurgens to approve the minutes of the previous meeting as mailed/emailed out. Motion carried 3-0-2 with Adams and Clabaugh abstaining due to not being on the board at that time.

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

Chairman declared Board of Equalization adjourned at 8:36 a.m. until February 5, 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 22<sup>nd</sup> Day of January, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on February 5, 2025, at 8:35 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on January 23, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Gary Lytle, Eddie Dorn and Terry Jurgens 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 Adams to approve the agenda as presented. Motion carried 7-0.

Motion by Dorn, seconded by Adams 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 Lytle, seconded by Dorn to approve tax correction slip #10. Motion carried 7-0.

Chairman declared Board of Equalization adjourned at 8:50 a.m. until February 19, 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 5<sup>th</sup> day of February, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on February 19, 2025, at 8:34 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on February 6, 2025, copy of the proof of publication being on file in the County Clerk’s Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk’s Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Gary Lytle, Eddie Dorn and Terry Jurgens 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 Adams to approve the agenda as presented. Motion carried 7-0.

Motion by Dorn, seconded by Clabaugh 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.

Chairman declared Board of Equalization adjourned at 8:38 a.m. until March 5, 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 19<sup>th</sup> day of February, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on March 5, 2025, at 8:46 a.m. due to lack of quorum. Public notice given on the county website and in the Beatrice Daily Sun on February 20, 2025, copy of the proof of publication being on file in the County Clerk’s Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk’s Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Erich Tiemann, Gary Lytle and Eddie Dorn present, Rick Clabaugh, Emily Haxby, and Terry Jurgens 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 Adams to approve the agenda as presented. Motion carried 4-0.

Motion by Dorn, seconded by Adams 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 8:47 a.m. until March 19, 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 5<sup>th</sup> day of March, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on March 19, 2025, at 8:30 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on March 6, 2025, copy of the proof of publication being on file in the County Clerk’s Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk’s Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann & Eddie Dorn present, Gary Lytle and Terry Jurgens absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

Motion by Dorn, seconded by Clabaugh 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.

Lytle present in meeting @ 8:32 a.m.

Motion by Adams, seconded by Dorn to open public hearing at 8:32 a.m. to approve or disapprove tax exemption on vehicle(s) owned by Mosaic, a qualifying nonprofit organization. Motion carried 6-0.

No public present.

Motion by Lytle, seconded by Dorn to close public hearing at 8:33 a.m. Motion carried 6-0.

Motion by Lytle, seconded by Adams to approve tax exemption on vehicle(s) owned by Mosaic, a qualifying nonprofit organization. Motion carried 6-0.

Motion by Dorn, seconded by Clabaugh to approve tax correction slip #11. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 8:44 a.m. until April 2, 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 19<sup>th</sup> day of March, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on April 2, 2025, at 8:30 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on March 20, 2025, copy of the proof of publication being on file in the County Clerk’s Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk’s Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Gary Lytle and Eddie Dorn present, Terry Jurgens absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

Motion by Dorn, seconded by Clabaugh 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.

Jurgens joined meeting at 8:37 a.m.

Chairman declared Board of Equalization adjourned at 8:38 a.m. until April 16, 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 2<sup>nd</sup> day of April, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on April 16, 2025, at 8:31 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on April 3, 2025, copy of the proof of publication being on file in the County Clerk’s Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk’s Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Eddie Dorn and Terry Jurgens present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

Motion by Dorn, seconded by Clabaugh 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.

Motion by Dorn, seconded by Adams to approve tax correction slip # 12. Motion carried 6-0.

Motion made by Jurgens, seconded by Dorn to approve Agreement with Stanard Appraisal Services, Inc. for valuation protest referee services for 2025 assessment year.

Lytle joined meeting at 8:43 a.m.

Chairman declared Board of Equalization adjourned at 8:52 a.m. until April 30, 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 16<sup>th</sup> day of April, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on April 30, 2025, at 8:32 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on April 17, 2025, copy of the proof of publication being on file in the County Clerk’s Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk’s Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Erich Tiemann, Gary Lytle, Eddie Dorn and Terry Jurgens present, Emily Haxby absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

Motion by Dorn, seconded by Clabaugh 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.

Motion by Jurgens, seconded by Dorn to open public hearing at 8:33 a.m. to approve or disapprove tax exemption on vehicle(s) owned by Blue Valley Behavioral Health, Inc., a qualifying nonprofit organization. Motion carried 6-0.

No public present.

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

Haxby joined the meeting at 8:34 a.m.

Motion by Jurgens, seconded by Dorn to approve tax exemption on vehicle(s) owned by Blue Valley Behavioral Health, Inc., a qualifying nonprofit organization. Motion carried 7-0.

Chairman declared Board of Equalization adjourned at 8:37 a.m. until May 14, 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 30<sup>th</sup> day of April, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on May 14, 2025, at 8:38 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on May 1, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Emily Haxby, Erich Tiemann, Gary Lytle and Eddie Dorn present, Rick Clabaugh and Terry Jurgens absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

Motion by Dorn, seconded by Adams 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 by Adams, seconded by Dorn to approve tax correction slip # 13. Motion carried 5-0.

Motion by Adams, seconded by Dorn to move into closed session at 8:41 a.m. for litigation. Motion carried 5-0.

Motion by Dorn, seconded by Adams to come out of closed session at 9:21 a.m. Motion carried 5-0.

Tiemann asked for a motion to change the valuation on Summit Pork to \$2.488 million which is the same valuation as the 2025 valuation for the 2024 TERC case. Motion by Dorn, seconded by Adams to approve the valuation change on Summit Pork to \$2.488 million which is the same valuation as the 2025 valuation for the 2024 TERC case. Tiemann added that this was discussed and recommended based on other valuations of similar buildings, with a classification discussion over what some of the property should be at on the actual property. Motion carried 5-0.

Tiemann asked for a motion to authorize the Attorney to sign a final agreement, if one is reached, as the Assessor's Office continues to work with Walmart, Beatrice, in their TERC case for 2024 taxes. We have discussed where that may end up with the Assessor's Office and directed them that if something can be reached, this would give the Attorney authorization to sign that and move it forward with the TERC case that will have final approval at a future board meeting. Motion by Haxby, seconded by Dorn. Tiemann asked for any further discussion, having none, he called for the vote. Motion carried 5-0.

Chairman declared Board of Equalization adjourned at 9:24 a.m. until May 28, 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 14<sup>th</sup> day of May, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on May 28, 2025, at 8:30 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on May 15, 2025, copy of the proof of publication being on file in the County Clerk’s Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk’s Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Erich Tiemann, Eddie Dorn and Terry Jurgens present. Emily Haxby and Gary Lytle 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 Clabaugh to approve the agenda as presented. Motion carried 4-0-1 with Clabaugh abstaining.

Motion by Dorn, seconded by Clabaugh 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.

No action was taken on the agenda items to approve or disapprove agreements with Cardinal Assessment Group, LLC and Multi-County Information and Programming Services (MIPS) for referee services for the 2025 assessment year. To allow the Co. Attorney to review the agreements, these two items will be moved to June 11, 2025 Bd. of Equalization agenda for board action.

Motion made by Adams, seconded by Dorn to approve parcel changes and corrections to the property tax roll pursuant to Nebraska Revised Statute 77-1507, as presented by Alice Lauer, the Assessment Lead Coordinator for MIPS. Motion carried 5-0.

Chairman declared Board of Equalization adjourned at 8:38 a.m. until June 11, 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 28<sup>th</sup> day of May 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on June 11, 2025, at 8:33 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on May 29, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Eddie Dorn and Terry Jurgens present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

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

Steve Wiese, 12911 W St. Hwy 41, Wilber NE, spoke during public comments. Wiese stated that the procedure on valuations and protests needs to be looked at. He said his property on the edge of Clatonia where he moved a trailer in was outside the city limits, so they had to pay for water and dig a lagoon system, then it was zoned in the city limits. The valuation was raised from \$127,000 to \$333,605.00, a 250% increase. He was told to talk to Derrick at MIPS, and that it was on him to prove that the property isn't worth that. When it raises that much you don't understand the increase it should fall strictly on their shoulders to prove the value. The whole town took huge increases, and their excuse was that Clatonia and Cortland are way behind on valuation. They also need to look at studies that show the devaluation of property in cities that have lost any type of food source like Clatonia has. Tiemann stated that the Board can't comment on or discuss things in public comment but that Wiese should contact the Assessor or himself with questions.

Discussion on adding an item on the June 25<sup>th</sup> Board of Equalization agenda to talk about the meaning of valuation vs. taxation, how valuations are set, and the protest process. Assr Patti Milligan recommended that the appraisers attend also. Milligan also said it's best to come in and talk to her because it requires explanations and conversations. Haxby added that although valuations play a part in taxes, it's the levies that are set by the different taxing authorities that determine that. Milligan thanked Haxby for her work in helping to create a video with lots of information and facts.

Dan Ebeler, 250 Cottonwood Ave., Clatonia NE, also spoke. He said his valuation went up over 300%. Ebeler said he has lots of storm damage with a claim from insurance company that he doesn't know if he's going to get paid for. He doesn't know what the people who came out looked at but there's no way his value could've increased that much. He has dinged up siding, the trim around windows and the screens need replaced. They said they left a note on the door but they don't use that door, the note was gone and only a sticker was there. He said they also have damage to gutters and gutter guards that the insurance company is saying aren't covered – he has the Federal Government looking into the insurance company. He said he doesn't know who the county has looking at this stuff, but it's the wrong people – they know absolutely nothing, and you need to get someone else. Tiemann stated again that the Board is not allowed to discuss during public comments and referred Ebeler to the Assessor for more information, and invited him to come back on June 25<sup>th</sup> for discussion during the Board of Equalization Meeting at 8:30 a.m.

Motion by Dorn, seconded by Haxby to approve Agreement with Cardinal Assessment Group, LLC for referee services for the 2025 assessment year. Motion carried 6-0.

Motion by Haxby, seconded by Adams to approve Agreement with Multi-County Information and Programming Services (MIPS) for referee services for the 2025 assessment year. Motion carried 6-0.

Motion by Adams, seconded by Clabaugh to approve tax correction slips # 14 & # 15. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 9:07 a.m. until June 25, 2025.

/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 11<sup>th</sup> day of June, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on June 25, 2025, at 8:34 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on June 12, 2025, copy of the proof of publication being on file in the County Clerk’s Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk’s Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Eddie Dorn and Terry Jurgens present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

Motion by Dorn, seconded by Clabaugh 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 8:34 a.m. until July 9, 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 25<sup>th</sup> day of June, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on July 9, 2025, at 8:30 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on June 26, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Gary Lytle, Eddie Dorn and Terry Jurgens present. 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 Adams to approve the agenda as presented. Motion carried 6-0-1 with Lytle abstaining.

Motion by Dorn, seconded by Clabaugh 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.

Recessed at 8:37 a.m. until 1:00 p.m. for property valuation protests.

Board of Equalization reconvened at 1:02 p.m. with all members previously listed present except Haxby.

Speaking at the meeting were Robert Wallman, 10721 S 96<sup>th</sup> Rd., Adams, NE; Gloria Ottersberg, 1113 Pelham, Beatrice, NE; Darrick Fletcher, 25485 SW 45<sup>th</sup> Rd., Beatrice, NE; and Larry Wolken, 1971 Irving St., Beatrice, NE.

A list of properties with a recommendation from the referees to change the valuation was presented to the board for consideration. Motion by Lytle, seconded by Dorn to approve changes to property valuations as listed below. Motion carried 6-0.

Ln #	Parcel #	Owner	Filed by	Current Value	Changed to
1	010964000	Bagwell, Kelly D		\$134,045	\$116,165
2	000594000	Beethe, Lee		\$874,395	\$871,990
3	008453000	Blum, Michele m		\$56,405	\$54,055
4	013877000	Brewer, Kayla R		\$345,925	\$286,275
5	010271000	Brown, Delorise		\$160,460	\$84,810
6	012026000	Bruns, David N		\$120,095	\$112,550
7	000379000	Drake, Charles		\$501,420	\$489,100
8	011972000	Ewer, Donald R		\$374,630	\$326,810
9	014286000	Fanning, Paul M		\$145,395	\$135,640
10	014750000	Ferneding, Elizabeth Shotkoski		\$257,310	\$240,255
11	009356000	Folkerts, Jeremy		\$68,665	\$7,000
12	010867000	Given, Jeffrey B		\$169,925	\$163,500
13	014047000	Gloor, David		\$223,810	\$205,000
14	006319000	Gramann, Lavon R		\$235,435	\$156,000
15	004277200	Gregory, Travis		\$120,215	\$103,990
16	010481000	Grizzle, John		\$139,415	\$124,710
17	002474000	Harms, Billy & Janet L		\$1,410,155	\$1,374,875
18	011534000	Harrison, Fred D		\$39,395	\$37,700
19	013778000	Kendall, Troy L		\$124,205	\$104,925
20	011931000	Kujath, Jamie and Candice		\$207,475	\$190,230

Ln #	Parcel #	Owner	Filed by	Current Value	Changed to
21	004292001	Lomax, Oliver L & Zita J		\$382,755	\$381,145
22	014349000	Mann, Seth A and Halle D		\$177,115	\$100,000
23	010974000	Masters, Elisa		\$343,795	\$276,000
24	014094503	Messing, Robert E JR		\$644,935	\$527,735
25	004176000	Meyer, Caleb		\$258,030	\$246,350
26	013608000	Miller, Crystal		\$190,995	\$149,555
27	007255000	Cortland Improvement Assn	Moormeier, Donelle	\$96,720	\$55,910
28	014721509	Morgan, Robert		\$343,725	\$327,585
29	012898000	Neumann, Peggy A		\$15,800	\$11,670
30	012746000	Niles, Danielle		\$127,060	\$116,815
31	013350000	Rehm, Larry	Nitz, Mary	\$81,590	\$71,445
32	011460000	Norris, Tracy A		\$326,390	\$298,155
33	011768000	Ottersberg, Gloria		\$63,850	\$60,010
34	011698100	Parr, Brad & Kelly		\$402,940	\$217,515
35	010496000	Quattromani, Max		\$300,515	\$278,930
36	014189000	Randel, Neal		\$356,020	\$305,000
37	000033300	Ruskamp, Laren		\$472,650	\$429,885
38	015181000	Carstens Preservation	Savage & Browning	\$1,789,710	\$1,430,000
39	007999000	Schoen, Eugene		\$58,700	\$32,000
40	012740000	Schuster, Duane		\$98,915	\$70,840
41	012388000	Seckel, Martin D JR		\$160,535	\$114,000
42	012578000	Sejkora, Alexander L		\$182,085	\$164,400
43	011021000	Sparks, LuAnn		\$232,875	\$197,995
44	011411011	Stutzman, Shelli		\$408,990	\$373,250
45	013256000	Thompson, Bradley E & Jolien A		\$192,765	\$179,415
46	013297000	Thompson, Bradley E & Jolien A		\$81,850	\$62,090
47	011448000	Uldrich, Janine M		\$122,150	\$105,305
48	010317000	Vetch, Clifford		\$254,950	\$242,490
49	002421000	Wallman, Robert		\$256,850	\$174,045
50	003241100	Wallman, Robert		\$121,380	\$83,120
51	002429200	Wallman, Robert		\$201,730	\$128,835
52	003219100	Wallman, Robert		\$165,250	\$118,165
53	011788000	Zastera, Thomas Jason		\$277,765	\$265,435

A list of properties with a recommendation from the referees of no change to the current valuation was presented to the board for consideration. Motion by Adams, seconded by Clabaugh to approve no changes to property valuations as listed below, excluding #41 to be reviewed. Motion carried 6-0.

Ln #	Parcel #	Owner	Filed by	Current Value
1	005212000	Ames, Gail J		\$257,335
2	010492000	Ames, Gail J		\$265,570
3	014684940	Boyko, Betty		\$272,665
4	013482000	Brandt, Aric		\$195,850
5	009439000	Coy, Jason R		\$141,280
6	004672000	Doctor, Allan L		\$336,330
7	010945000	Engels, Elizabeth		\$150,905
8	005578000	Ferneding, Elizabeth Shotkoski		\$248,050
Ln #				
Ln #	Parcel #	Owner	Filed by	Current Value
9	004243300	Fletcher, Darrell		\$216,320

10	014962000	Hamilton, Zach		\$238,195
11	004504100	Hancock, Joseph & Carrie		\$424,170
12	009307000	Hanshaw Higgs, Rebecca C		\$157,070
13	004933000	Jafari, Melissa		\$304,100
14	011301000	Janssen, Eric D		\$190,730
15	002436000	John, Smita		\$302,275
16	013912000	Johnson, Eric		\$223,820
17	002961000	Keefe, Michael, & Gale Bednar		\$375,970
18	015255000	Krueger, Kyle		\$173,815
19	011659100	Leseberg, Randy & Cindy		\$199,100
20	014896100	Loseman, Ryan J & Peggy A		\$223,575
21	013099000	McCall, Ray c & Linda K		\$291,915
22	002321000	Miller, Stanley & Marita		\$250,145
23	002124000	Nickel, Luann		\$260,020
24	010287000	Norris, Tracy A		\$139,950
25	010457000	Norris, Tracy A		\$141,695
26	011792000	Norris, Tracy A		\$258,555
27	012664000	Norris, Tracy A		\$87,790
28	002912112	Pack, Brent A & Sharalyn M		\$580,790
29	002912113	Pack, Brent A & Sharalyn M		\$5,910
30	012092100	Strongman Rentals LLC	Norris, Tracy	\$194,110
31	010216000	Suer, Mark		\$145,915
32	002420100	Summit Pork V LLP		\$2,548,705
33	014063000	Thomas, Mark D		\$176,640
34	010866000	Thompson, Aaron & Chelsey		\$228,500
35	002421200	Wallman, Robert		\$69,800
36	001257000	Watkins, Mike		\$387,590
37	010876552	Weichel, Glen & Marjorie		\$229,900
38	005218003	Williford, Henry W & Denise C		\$647,935
39	010656212	Wolken, Larry		\$326,510
40	011275000	Wolken, Larry		\$126,235
41	011870000	Wolken, Larry		\$281,430

Chairman declared Board of Equalization adjourned at 1:48 p.m. until July 23, 2025.

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

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

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 July, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

The Gage County Board of Equalization met on July 21, 2025, at 1:00 p.m. as per public notice given on the county website and in the Beatrice Daily Sun on July 5, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rick Clabaugh, Emily Haxby, Erich Tiemann, and Eddie Dorn 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.

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: Steven Pralle, 3984 W St. Hwy 8, Odell NE; Terri Kruse, 25257 S 66<sup>th</sup> Rd., Beatrice NE; Derek Ronne, 3458 E Chestnut Rd., Pickrell NE; and Jennifer Swanson, 3262 W Cherry Rd., Pickrell NE.

Adams joined meeting at 1:10 p.m.

Parcels with the referee's recommendation of a change in property valuation were presented to the Board of Equalization as follows:

	PARCEL	NAME	2025 VALUE	REQUESTED	RECOMMENDED
1	9409000	Anderson, Zachary	\$74,900	\$57,700	\$56,100
2	246000	Buss, Walter	\$764,670	\$747,430	\$747,065
3	4463101	Doctor, Allan	\$308,600	\$0	\$294,680
4	2020000	Faulder, Nicholas	\$938,225	\$752,490	\$867,105
5	2421100	Fikar, Laura	\$403,465	\$342,167	\$401,330
6	8011000	Firth Accounting & Tax	\$183,765	\$146,260	\$133,852
7	8010000	Firth Accounting & Tax	\$18,660	\$5,000	\$16,148
8	4243200	Fletcher, Darrick	\$483,960		\$414,365
9	3899200	Folkerts, Bob	\$224,600	\$142,000	\$162,740
10	3899100	Folkerts, Bob	\$210,665	\$100,000	\$157,060
11	14678200	Franz, James	\$345,310	\$341,280	\$341,280
12	12090000	Glynn, Kurt	\$69,925	\$65,235	\$65,135
13	4508000	Hauptmeier, Daniel	\$484,945	\$352,590	\$440,220
14	11660000	Henderson, Dale	\$218,000	\$155,000	\$154,585
15	12645501	Huenink, Joel	\$1,400,820	\$1,278,020	\$1,277,990
16	11187000	Janzen, Tammie	\$159,515	\$143,560	\$147,960
17	12535000	Johnsen, Peggy	\$96,515	\$85,985	\$86,546
18	5578100	Jurgens, Elizabeth Shotkoski	\$143,160	\$90,000	\$118,185
19	10656202	Jurgens, Gary	\$405,270	\$371,295	\$396,310
20	15305184	Knoop, Dianna	\$39,285	\$10,000	\$28,305
21	3940100	Kruse, Steven	\$124,015	\$40,680	\$71,865
22	1612000	Lenners, Casey 1927 CMNB LLC	\$598,180	\$441,843	\$578,675
23	13107000	Lucas, Shirley	\$257,755	\$218,000	\$233,455
24	11600106	Maschmeier, Ronald	\$556,405	\$510,490	\$539,665
25	10625011	McConnell, Norman	\$247,445	\$225,725	\$233,220
26	3951000	Monfelt, Kevin	\$230,225		\$215,250
27	4410000	Pfingsten, Allen	\$132,495	\$110,725	\$107,170
28	2607000	Price, Ronald	\$470,360	\$418,235	\$421,770
29	4163000	Quiet Acres Limited	\$865,755	\$611,685	\$807,915

30	13549000	Regier, Gayland	\$24,500	\$11,750	\$3,580
31	2331100	Ronne, Derek	\$436,565	\$405,688	\$407,180
32	5782000	Schmale, Cole	\$312,240	\$272,240	\$273,030
33	2192100	Schroeder, Harlan	\$354,245	\$249,545	\$317,085
34	1925100	Stein, Loreene & Roger	\$235,790	\$222,105	\$189,650
35	2342000	Stewart, Delores	\$173,770	\$149,140	\$137,025
36	5220000	Stiefvater, Jeffry	\$302,415	\$228,725	\$300,955
37	14191100	Urbaschek, Dawn	\$153,555	\$86,458	\$132,510
38	11870000	Wolken, Larry	\$281,430	\$227,780	\$235,670
39	1467000	Wollenburg, Herbert	\$241,230	\$54,765	\$238,120
40	6734000	Woodyard, John	\$158,160	\$110,700	\$126,000
41	7586000	Yohe, John	\$7,500	\$500	\$500

Motion made by Haxby, seconded by Adams to approve the changes in property valuation as presented. Motion carried 5-0.

Parcels with the referee's recommendation of no change in property valuation were presented to the Board of Equalization as follows:

	PARCEL	NAME	2025 VALUE
1	5449000	Acton, Timothy & Darla	\$296,235
2	9296000	AHL Bros Properties LLC	\$600,625
3	3964100	Bloodworth, Craig & Carol Keller	\$415,040
4	11043000	Brown, Susan	\$154,415
5	11503000	Cawthra, Martin & Heather	\$260,770
6	15152000	Corey, Mary	\$89,025
7	13699000	Dworak, Matthew & Munn, Laura	\$203,295
8	6542101	E Energy Adams, LLC	\$24,915,820
9	11643215	Flahive, Roger (Moonraker Mining)	\$78,435
10	2157000	Gallington, Patty	\$104,785
11	11646101	Harms, Tracey	\$338,670
12	9521000	Hayes, DeEtta	\$43,395
13	9282000	Huenink, Joel	\$47,905
14	13398000	Lagree, Steven	\$170,265
15	14021000	Lofing, Monte & Nelida	\$178,475
16	14753000	Maschmeier, Ronald	\$301,035
17	11513000	Maschmeier, Ronald	\$210,845
18	5064000	Norris, Tracy	\$459,755
19	5064100	Norris, Tracy	\$7,030
20	4817000	Pralle, Steve & Ruth	\$220,510
21	3928200	Sanders, Sylvia J Trustee	\$332,510
22	15077514	Schafer, Andrea	\$631,745
23	2270000	Schroeder, Harlan E Trustee	\$1,120,710
24	4114000	Siefkes, Dean & Andrea	\$796,715
25	1143000	Stienmeyer Farms LLC	\$1,111,360
26	2817100	Swanson, Robert & Jennifer	\$419,540
27	11831000	Umphenour, Mark & Libby	\$95,515
28	10235000	Vanlaningham, Mandy	\$171,125
29	12848000	Woodyard, John	\$99,375
30	12409601	Works, Mike (Irving Street Apartments)	\$8,798,575

Motion made by Dorn, seconded by Haxby to approve the no changes in property valuation as presented. Motion carried 5-0.

Chairman declared Board of Equalization adjourned at 2:13 p.m. until July 22, 2025 for action on additional property valuation protests.

/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

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

The Gage County Board of Equalization met on July 22, 2025, at 8:00 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on July 12, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Erich Tiemann, Eddie Dorn and Terry Jurgens 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.

Haxby joined meeting at 8:40 a.m.

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:

1. Neil Gowen, 208 S 13<sup>th</sup> St., Wymore NE; #30 on no change list #2, parcel 008824000, expressed concerns on the improvements, no separate action taken.
2. John Ullman, 420 E G St., Wymore NE; #139, parcel 009094000, and #140, parcel 009099000 on change list #2, not a desired location, no separate action taken.
3. Erin Dorn, 6856 S 148<sup>th</sup> Rd., Adams NE; #22 on no change list #2, parcel 006428800, wants square footage updated – a referee will revalue and put this protest back on the 7-23-25 meeting.
4. Dell Michaelis, 41313 S 51<sup>st</sup> Rd., Wymore NE; #95 on change list #2, parcel 009138000, no access to the property

Motion by Adams, seconded by Clabaugh to lower valuation on #95 on change list #2, parcel 009138000, Dell Michaelis, from the referee's recommendation of \$600 down to \$185. Motion carried 5-0 with Haxby temporarily out.

5. Gary Rupprecht, 101 High St., Odell NE; #113 on change list #2, parcel 007955000, no separate action taken.
6. Gene Radar Reedy, 516 S Hazen St., Blue Springs NE; #108, parcel 006881000, #109, parcel 006764000, and #110, parcel 006763000 on change list #2, and #55, parcel 006766000 on no change list #2, no separate action taken.
7. Traci Wendt, 430 & 450 6<sup>th</sup> St., Adams NE; #64, parcel 006610000 and #65, parcel 006609000 on no change list #2, no separate action taken.
8. Dan Meints, 323 Penner St., Beatrice NE; #1, parcel 009722000 on change list #1 (see separate motion below); #1, parcel 011049000; #2, parcel 014614000; #3, parcel 014616000; #4, parcel 013618000; and #5, parcel 014615000, on no change list #1 (see motion on all 5 parcels below).

One parcel with the referee's recommendation of change in property valuation list #1 was presented to the Board of Equalization as follows:

	<b>Protest #</b>	<b>Parcel</b>	<b>Name</b>	<b>2025 Value</b>	<b>Change To</b>
1	504	009722000	Meints, Daniel	\$11,235	\$10,170

Motion made by Jurgens, seconded by Adams to approve the change in property valuation as presented in change list #1. Motion carried 5-0.

Dorn left meeting at 9:59 a.m.

Five parcels with the referee's recommendation of no change in property valuation were presented in list #1 of no change to the Board of Equalization as follows:

	<b>PARCEL</b>	<b>NAME</b>	<b>2025 VALUE</b>
1	11049000	Meints, Daniel	\$8,400
2	14614000	Meints, Daniel	\$2,500
3	14616000	Meints, Daniel	\$2,500
4	13618000	Meints, Daniel	\$16,700
5	14615000	Meints, Daniel	\$1,000

Motion made by Jurgens, seconded by Adams to approve the no changes in property valuation as presented in no change list #1. Motion carried 5-0.

Parcels with the referee's recommendation of a change in property valuation were presented to the Board of Equalization as follows:

	<b>Protest #</b>	<b>Parcel #</b>	<b>Last Name</b>	<b>2025 Value</b>	<b>Change To</b>
1	158	008396000	Allen, Lila & Roy	\$150,335	\$63,695
2	161	008577000	Allen, Lila (Allen Rentals)	\$54,625	\$31,420
3	162	008181000	Allen, Lila (Allen Rentals)	\$47,435	\$35,945
4	165	008417000	Allen, Lila (Allen Rentals)	\$51,365	\$37,040
5	225	007010000	Allington, Darren	\$30,735	\$17,075
6	33	008964000	Baker, Jacqueline	\$68,635	\$45,105
7	34	008936000	Baker, Jacqueline	\$64,770	\$39,330
8	245	007578000	Barnard, Gary	\$210,125	\$189,100
9	376	007137000	Bauer, Matthew & Rebecca	\$62,715	\$58,600
10	248	008449000	Bednar, Oren	\$57,210	\$39,670
11	249	008675000	Bednar, Oren	\$50,315	\$31,460
12	37	008742000	Boosinger, Janese	\$91,290	\$85,150
13	426	008825000	Borgman, Steve	\$35,950	\$20,870
14	427	008856000	Borgman, Steve	\$55,915	\$41,820
15	428	008632000	Borgman, Steve	\$28,575	\$3,945
16	429	008750000	Borgman, Steve	\$88,015	\$41,795
17	430	009216000	Borgman, Steve	\$82,595	\$54,075
18	431	008316000	Borgman, Steve	\$73,890	\$71,435
19	432	008857000	Borgman, Steve	\$60,475	\$40,175
20	386	007103000	Brydl, Shannon	\$221,790	\$191,560
21	263	006569000	Burrows, Norma	\$165,815	\$121,115
22	264	006552000	Burrows, Norma	\$164,820	\$125,190
23	262	000156000	Burrows, Norma	\$609,960	\$586,015
24	5	007544000	Bursofsky, Tyler	\$167,095	\$134,135
25	155	009235000	Caporale, Patricia	\$81,375	\$37,995
26	265	007858000	Clay, Jerry & Melanie	\$155,550	\$129,555
27	222	009011000	Coffey, Shirley	\$107,605	\$75,675
28	223	008650000	Coffey, Merry	\$234,190	\$175,280
29	369	015525000	Colgrove-Habluetzel, Shelly	\$26,380	\$18,615
30	372	015547000	Colgrove-Habluetzel, Shelly	\$11,885	\$6,605
31	373	015552000	Colgrove-Habluetzel, Shelly	\$65,290	\$36,275
32	124	008213000	Cooper-Cain, Kelly	\$79,850	\$57,865
33	437	008900200	Cotner, Judy	\$115,245	\$85,290
34	319	007182000	Cowell, Brandon (Cowell Investments)	\$123,165	\$58,955
35	174	008968000	Creek, Mark	\$70,145	\$59,495
36	175	008703000	Creek, Mark	\$57,870	\$34,485
37	177	008392000	Creek, Mark	\$42,175	\$26,550
38	28	008672000	Davidson, Bryan	\$36,920	\$6,410
39	404	008273000	Day, Don	\$4,175	\$2,450
40	405	006699000	Day, Don	\$46,775	\$31,905
41	406	009111000	Day, Don	\$62,850	\$31,665
42	324	006553000	Dean, Tracey	\$203,390	\$175,235
43	15	008699000	Dorn, Michael & Teri	\$184,655	\$153,405

	<b>Protest #</b>	<b>Parcel #</b>	<b>Last Name</b>	<b>2025 Value</b>	<b>Change To</b>
44	16	008698000	Dorn, Joshua & Chloe	\$53,460	\$38,480
45	92	007044000	Dragoo, Derek	\$159,025	\$142,505
46	105	008704000	Dvorak, David	\$17,750	\$7,515
47	106	008707000	Dvorak, David	\$2,000	\$1,400
48	56	008329000	Fralin, Joel & Glenda	\$56,800	\$35,600
49	253	008925000	Garcia, Kelly	\$27,260	\$19,180
50	325	008463000	Gerdes, Gerald	\$7,680	\$3,665
51	326	008460000	Gerdes, Gerald	\$25,185	\$8,455
52	327	008537000	Gerdes, Gerald	\$54,825	\$19,355
53	151	008821000	Gowen, Neil & Monica	\$42,950	\$16,330
54	76	006540100	Gramann, Henry	\$722,490	\$612,160
55	78	006531300	Gramann, Henry	\$20,000	\$10,000
56	513	006468000	Gramann, Karl	\$568,555	\$517,300
57	27	007446000	Hartwig, Ron	\$252,735	\$214,145
58	109	007053000	Heckenliable, Keith	\$312,340	\$185,870
59	110	007054000	Heckenliable, Keith	\$16,670	\$12,650
60	232	009196000	Henderson, Gloria	\$21,155	\$8,380
61	120	006538000	Hestermann, James & Dianna	\$205,400	\$194,485
62	41	007523100	Hill, Wayne & Karla	\$5,000	\$1,250
63	42	007524000	Hill, Wayne & Karla	\$199,025	\$79,340
64	19	007108000	Hughes-Hardt, Adam	\$361,650	\$235,335
65	282	008051100	Ideus, Edward & Karen	\$8,345	\$845
66	50	007160000	Jones, Nina	\$316,055	\$260,675
67	339	007157000	Keim, Jenna	\$184,470	\$164,310
68	442	008796100	Knowles, Steven & Margaret	\$15,720	\$8,000
69	467	009112100	Lamb, Juli	\$53,880	\$45,695
70	359	007881000	Larson, Mary	\$27,880	\$22,320
71	322	007992000	Leaper, Robert	\$122,130	\$100,440
72	443	006307000	Lempka, Jenna	\$35,000	\$19,820
73	444	006308000	Lempka, Jenna	\$26,600	\$19,820
74	445	006310000	Lempka, Jenna	\$36,110	\$19,820
75	446	006311000	Lempka, Jenna	\$35,000	\$19,820
76	447	006313000	Lempka, Jenna	\$20,000	\$19,820
77	448	006353000	Lempka, Jenna	\$37,790	\$19,820
78	449	006354000	Lempka, Jenna	\$35,780	\$19,820
79	450	006355000	Lempka, Jenna	\$24,920	\$19,820
80	451	006356000	Lempka, Jenna	\$24,500	\$19,820
81	95	007537000	Lenner, Dennis	\$83,910	\$57,855
82	96	007541100	Lenner, Dennis	\$5,000	\$1,250
83	340	006676000	Lerma, Ciera	\$198,905	\$151,930
84	129	009037100	Leseberg, Terry	\$171,760	\$142,280
85	63	008744000	Lieneman, Larry	\$190,460	\$174,545
86	284	007456203	Maahs, Sonnen	\$271,255	\$244,655
87	218	008793000	Mallam, Lawrence	\$123,185	\$104,220
88	199	007002000	McColery, Morgan & Amanda	\$51,685	\$29,400
89	201	006677000	McColery, Morgan	\$49,100	\$8,960
90	477	009113000	McKernan, Brook	\$148,380	\$85,190

	<b>Protest #</b>	<b>Parcel #</b>	<b>Last Name</b>	<b>2025 Value</b>	<b>Change To</b>
91	478	009114000	McKernan, Brook	\$16,365	\$2,305
92	287	007976100	Meints, Sandy - moved to 7-23 mtg.	\$655,340	
93	132	009072000	Meyer, Preston	\$204,450	\$155,375
94	152	008646000	Meyer, Angela	\$56,220	\$51,810
95	408	009138000	Michaelis, Dell & Margaret (separate motion above)	\$2,395	
96	121	006395000	Muir, Colten & Cassandra	\$350,600	\$251,100
97	294	009107000	Naish, Mary	\$58,445	\$40,475
98	353	006975000	Neumann, Verona	\$126,025	\$85,945
99	52	009249800	Nicholson, David & Jacqueline	\$31,595	\$14,920
100	422	006615000	North Ridge Builders LLC	\$82,465	\$68,740
101	495	008929000	Olson, Michele Gerdes	\$17,455	\$8,730
102	496	008931000	Olson, Michele Gerdes	\$87,580	\$40,335
103	255	006935000	Patsch, William	\$19,595	\$2,550
104	460	006957000	Pike, Marla	\$52,605	\$25,920
105	461	006979000	Pike, Marla	\$20,510	\$14,725
106	462	008645000	Pike, Milton & Marla	\$70,345	\$64,090
107	482	005592000	Pyle, Corey	\$13,540	\$31,220
108	241	006881000	Reedy, Gene & Rebecca	\$3,095	\$300
109	242	006764000	Reedy, Gene & Rebecca	\$3,125	\$2,140
110	243	006763000	Reedy, Gene & Rebecca	\$22,645	\$11,730
111	117	008405000	Retchless, Mary Lou	\$46,645	\$26,900
112	118	008407000	Retchless, Kenneth & Mary Lou	\$143,945	\$93,545
113	208	007955000	Rupprecht, Gary & Sharon	\$185,420	\$149,945
114	492	007167000	Schellhorn, Gary	\$210,550	\$176,995
115	53	005394000	Schmitt, Jeremy	\$121,630	\$96,375
116	236	007506000	Schoen, Aaron	\$33,695	\$13,250
117	237	007573500	Scholl, John & Ronald	\$88,900	\$64,350
118	334	006759100	Sedlacek, Tim	\$207,950	\$114,260
119	332	008465000	Sedlacek, Tim	\$113,000	\$40,715
120	333	008826000	Sedlacek, Tim	\$111,665	\$61,010
121	335	008561000	Sedlacek, Tim	\$32,240	\$6,155
122	23	008394000	Shepardson, Ra'von (Mathy)	\$37,005	\$27,765
123	11	006482100	Siems, Joel	\$254,570	\$233,865
124	137	008528000	Smith, Charles & Connie	\$84,125	\$41,035
125	138	008962000	Smith, Charles & Connie	\$49,085	\$35,185
126	139	008963000	Smith, Charles & Connie	\$4,745	\$2,015
127	409	008932000	Smith, Leslie	\$87,470	\$57,525
128	471	008037000	Spilker, Ethelene	\$214,050	\$190,020
129	472	008036000	Spilker, Ethelene	\$17,970	\$13,605
130	415	006568000	Stanley, Brett & Sherri	\$121,425	\$104,820
131	416	006594000	Stanley, Brett & Sherri	\$108,285	\$92,690
132	417	006592000	Stanley, Brett & Sherri	\$67,895	\$56,355
133	418	006398000	Stanley, Brett & Sherri	\$95,295	\$87,010
134	419	006399000	Stanley, Brett & Sherri	\$106,780	\$93,325
135	83	006406502	Stoller, Josh	\$377,845	\$305,275
136	412	008643000	Stone, Jeremy	\$37,405	\$9,870
137	94	008012000	Strader, Alan	\$181,285	\$131,870

	<b>Protest #</b>	<b>Parcel #</b>	<b>Last Name</b>	<b>2025 Value</b>	<b>Change To</b>
138	299	007925000	Theye, Jordie	\$82,820	\$75,360
139	97	009094000	Ullman, John	\$159,840	\$150,140
140	98	009099000	Ullman, John	\$44,300	\$18,090
141	127	006512100	VanEngen, Floyd	\$56,810	\$28,405
142	128	006621000	VanEngen, Floyd	\$93,600	\$44,460
143	104	006943000	Vonderfecht, Charlene	\$60,005	\$43,950
144	396	008252000	Walker, Kathleen	\$114,355	\$82,895
145	207	008712000	Wallman, Wanda	\$74,880	\$46,465
146	390	006779000	Washburn, Douglas	\$61,625	\$36,910
147	281	008765000	Weaver, Marsha	\$51,955	\$45,655
148	186	007539000	Weber, Duane & LaRita	\$133,800	\$77,970
149	187	007536000	Weber, Duane & LaRita	\$122,470	\$91,655
150	356	006856000	Wiers, Mark	\$76,775	\$49,215
151	271	007099000	Wiese, Steven	\$333,605	\$198,940
152	239	009200000	Wittmus, Ronald & Joellyn	\$268,075	\$243,920
153	141	007556000	Wrycha, Dan	\$219,555	\$112,225

Motion made by Jurgens, seconded by Clabaugh to approve the changes in property valuation as presented with the exception of numbers 92 and 95 which had separate motions. Motion carried 5-0.

Parcels with the referee's recommendation of no change in property valuation list #2 were presented to the Board of Equalization as follows:

	<b>Protest #</b>	<b>Parcel #</b>	<b>Last Name</b>	<b>2025 Value</b>
1	160	009160000	Allen, Lila (Allen Rentals)	\$113,620
2	163	008864000	Allen, Lila (Allen Rentals)	\$58,030
3	164	008565000	Allen, Lila (Allen Rentals)	\$36,670
4	166	008390000	Allen, Lila (Allen Rentals)	\$65,630
5	167	008339000	Allen, Lila (Allen Rentals)	\$93,470
6	156	005522000	Allen, Lila (Beatrice Boat Club)	\$36,595
7	157	005527000	Allen, Lila (Beatrice Boat Club)	\$1,960
8	466	007477000	Anderson, Scott	\$217,790
9	364	006624000	Colgrove-Habluetzel, Shelly	\$665
10	365	006625000	Colgrove-Habluetzel, Shelly	\$665
11	366	006626000	Colgrove-Habluetzel, Shelly	\$665
12	367	006627000	Colgrove-Habluetzel, Shelly	\$1,985
13	368	015493000	Colgrove-Habluetzel, Shelly	\$875
14	370	015533000	Colgrove-Habluetzel, Shelly	\$875
15	371	015548000	Colgrove-Habluetzel, Shelly	\$875
16	374	015549000	Colgrove-Habluetzel, Shelly	\$16,855
17	375	015550000	Colgrove-Habluetzel, Shelly	\$35,945
18	171	013965000	Creek, Mark & Angela	\$77,000
19	176	008525000	Creek, Mark	\$24,085
20	171	013965000	Creek (duplicate of line #18)	
21	392	005595000	Crim, Aaron & Joseph	\$279,155
22	320	006428800	Dorn, Erin review & move to 7-23 mtg	
23	420	000042000	Double T Livestock	\$1,163,620
24	421	000047100	Double T Livestock	\$634,900
25	14	007038000	Ebeler, Daniel & Vicky (is on 7-23 mtg)	

	<b>Protest #</b>	<b>Parcel #</b>	<b>Last Name</b>	<b>2025 Value</b>
26	144	008237000	Garcia, Latrisa	\$73,400
27	328	000396000	Gerdes, Gerald	\$285,325
28	66	007270000	German, Adam	\$144,130
29	518	007138000	Geyer, Brian	\$170,555
30	150	008824000	Gowen, Monica	\$108,195
31	233	009194000	Henderson, Gloria	\$26,700
32	231	009192000	Hohensee, Ronald	\$35,280
33	283	008052000	Ideus, Edward & Karen	\$110,840
34	452	000011000	Lempka, Jenna	\$772,010
35	453	000180000	Lempka, Jenna	\$500,505
36	454	000142000	Lempka, Jenna	\$310,895
37	455	000007000	Lempka, Jenna	\$475,840
38	456	000011100	Lempka, Jenna	\$958,900
39	457	000006000	Lempka, Jenna	\$271,775
40	458	000013000	Lempka, Jenna	\$476,300
41	329	008794000	Manuilov, Maksim	\$145,305
42	194	000228700	Markowski, Alan & Lori	\$399,985
43	285	005631000	Martin, Robert	\$46,585
44	410	008938000	Michaelis, Darin	\$95,950
45	411	008923000	Michaelis, Darin	\$93,455
46	502	008488000	Mick, David	\$178,665
47	441	008808000	Myers, Anna	\$98,560
48	54	008075901	Nissen, Ambrosia	\$319,885
49	254	006932000	Patsch, William	\$3,130
50	86	007319000	Pfeiffer, James & Cheryl	\$170,210
51	459	008619000	Pike, Marla	\$182,285
52	463	008617000	Pike, Milton & Marla	\$50,565
53	99	007930200	Pralle, Leon	\$17,500
54	100	007921000	Pralle, Leon	\$124,955
55	244	006766000	Reedy, Gene & Becky	\$121,735
56	136	008940000	Smith, Charles & Connie	\$246,465
57	473	002873000	Spilker, Ethelene	\$876,545
58	474	002872000	Spilker, Ethelene	\$601,130
59	122	007932000	Staab, Dolly	\$135,745
60	123	007933100	Staab, Dolly	\$28,310
61	341	006499000	Taylor, Julie	\$292,590
62	238	007533000	VanEperen, Glenda	\$149,810
63	435	008562000	Wach, Melissa	\$132,695
64	312	006610000	Wendt, Traci	\$143,205
65	313	006609000	Wendt, Traci (review & move to 7-23 mtg)	
66	301	008998000	Weyer, Julie	\$116,750
67	300	008997000	Weyer, Julie	\$3,000
68	270	001156100	Wiese, Steven	\$801,625

Motion made by Jurgens, seconded by Adams to approve the no changes in property valuation list #2 as presented (not including parcels for Dan Meints on list #1 which were previously voted on). Motion was amended to exclude numbers 22 and 65 on no change list #2. Motion carried 5-0.

Chairman declared Board of Equalization adjourned at 10:45 a.m. until July 23, 2025 for action on additional property valuation protests.

/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 July, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

The Gage County Board of Equalization met on July 23, 2025, at 8:35 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on July 10, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Gary Lytle & Eddie Dorn present. Terry Jurgens absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

Motion by Dorn, seconded by Lytle 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.

Motion by Adams, seconded by Lytle to approve tax correction slip # 14. Motion carried 6-0.

Meeting recessed until 1:00 to hear property valuation protests.

Meeting reconvened at 1:00 p.m. with Rex Adams, Rick Clabaugh, Erich Tiemann, Gary Lytle, Eddie Dorn and Terry Jurgens present, Emily Haxby absent. Patti Milligan, County Assessor, 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:

1. Daniel Ebeler, 250 Cottonwood Ave., Clatonia – Referee will review property and let us know later. Haxby joined meeting at 1:03 p.m.
2. Kyle Biggerstaff, 7740 S Lakeside Ln., Adams – sketch info was not correct.
3. Kathleen Walker, 123 S 6<sup>th</sup> St., Wymore – no action taken.
4. William Scheele, 618 Perry St., Odell – Motion made by Adams, seconded by Clabaugh to have parcels combined #21 & #22 (007941100 & 007945300) and to use last years values of \$1,000 and \$2,500 respectively. Motion carried 6-1 with Haxby voting nay.
5. Mike & Shirley Yates, 835 9<sup>th</sup> St., Adams – Agreed with recommendation – no action
6. Deanna Hackel, 201 N. 11<sup>th</sup>, Wymore – concerned value was higher than neighbors. No action taken Adams out of meeting at 2:01 p.m.
7. Harlan Schroeder, 484 SW 72<sup>nd</sup>, Action was already taken on Monday.
8. Rolland Otto, 501 Adams St., Pickrell – commented that his property was higher than neighbors/comparables. It was stated by referees that he refused to let them in to view his property. The referees will inspect the property and offer a recommendation later in the meeting.

Break at 3:20 p.m.

Back in meeting at 3:25 p.m.

9. Julie Scheideler, 423 N. Walnut, Blue Springs – no action taken
10. Charles Burns, 14152 W. Chestnut Rd., Dewitt – (2134000) – motion made by Jurgens, seconded by Lytle to declare all 26 acres as waste. Motion failed 1-5 with Jurgens voting yea, Clabaugh, Haxby, Tiemann, Lytle & Dorn voting nay. Motion by Haxby, seconded by Dorn to declare approx. 5 acres as waste once appropriate measurements were taken place. Motion carried 6-0. Motion by Jurgens, seconded by Dorn to change approx. 1 acre from tillage to grass with appropriate measurements. Motion carried 6-0. Mr. Burns will bring in his maps to the Assessors office. After Assessor corrected acres, valuation changed to \$49,430.
11. Marcella Rademacher, 9247 S. 96<sup>th</sup>, Adams – No action taken Clabaugh out of meeting at 4:01 p.m.
12. Shawn Mencl, 7226 N. Lakeside Lane, Adams – agreed with recommendation.
13. Nicholas Woodward, 1003 Burns Place, Gretna – felt value should be lower. Motion by Jurgens, seconded by Dorn to change valuation to \$462,920 Motion carried 3-2 with Tiemann, Jurgens & Dorn voting yea, Haxby & Lytle voting nay.

Jurgens left meeting.

Motion by Jurgens, seconded by Dorn to accept new value of \$594,100 on parcel 006428800 from 7-22 mtg., after physical inspection inside, on the property owned by Erin Dorn. Motion carried 4-0.

Motion made by Haxby, seconded by Dorn to change all values across the county to same values per land type & apply evenly countywide as the Board of Equalization. Discussion took place on what this would mean.

Haxby withdrew motion and Dorn withdrew seconded.

Motion by Haxby, seconded by Dorn to change the value of parcel 000409000, Nicholas Woodward, from the recently lowered amount (under #13 above) of \$462,920 to the referee's recommended value of \$523,940 which was the original recommended value by the referee. Motion carried 3-1 with Haxby, Lytle & Dorn voting yea, Tiemann voting nay.

Motion by Lytle, seconded by Dorn to accept referee's recommended value of property after inspection (pulled from 7-22 mtg.) owned by Daniel Ebeler, parcel 007038000, of \$247,275. Motion carried 4-0.

Motion by Dorn, seconded by Lytle to approve accepting recommendation of a valuation of \$324,045 on parcel 008038000 for Rolland Otto. Motion carried 4-0.

Parcels with the referee's recommendation of a change in property valuation were presented to the Board of Equalization in two lists as follows:

List #1

	<b>Protest #</b>	<b>Parcel #</b>	<b>Last Name</b>	<b>2025 Value</b>	<b>Change To</b>
1	314	000228800	Biggerstaff, Kyle	\$838,785	\$665,700
2	227	006897000	Dorn, Roger & Lecia	\$16,210	\$7,750
3	469	007442000	Dorn, Ryan	\$313,110	\$296,270
4	221	007576500	Frerichs, Isaac	\$403,955	\$359,005
5	355	006747000	Frerichs, Ronald	\$72,410	\$59,205
6	182	003764000	Garton, Richard	\$175	\$60
7	183	003765000	Garton, Richard	\$48,275	\$16,300
8	68	000229000	Gramann, Karl	\$75,000	\$52,500
9	69	000231000	Gramann, Karl	\$75,000	\$52,500
10	3	006396000	Gronewold, Joel	\$495,320	\$428,180
11	102	006428000	Humann, Dustin	\$373,420	\$318,450
12	111	007498000	Lenners, Duane	\$17,500	\$13,300
13	112	007497100	Lenners, Duane	\$7,500	\$1,875
14	113	007497000	Lenners, Duane	\$7,500	\$1,875
15	114	007480000	Lenners, Duane	\$82,385	\$66,600
16	287	007976100	Meints, Sandy	\$655,340	\$474,185
17	297	000228004	Mencl, Shawn & Stephanie	\$752,545	\$621,920
18	258A	008075905	Otto, Rolland	\$116,770	\$90,950
19	358	003756000	Saathoff, Gary	\$69,330	\$44,550
20	259	007939000	Scheele, William	\$14,960	\$6,375
21	260	007941100	Scheele, William (separate motion above)	\$7,500	
22	261	007945300	Scheele, William (separate motion above)	\$13,300	
23	275	007385000	Schroeder, Anthony	\$150,810	\$133,455
24	343	009137000	Stalder, Daniel	\$205,465	\$180,325
25	247	008075900	Trauernicht, Ross & Mary	\$322,745	\$299,360
26	514	008713000	Weyer, Josh	\$146,870	\$109,060
27	516	009180000	Weyer, Josh	\$20,255	\$6,015
28	43	006414000	Yates, Mike & Shirley	\$42,800	\$10,700
29	44	006413100	Yates, Mike & Shirley	\$521,410	\$410,910

## List #2

	<b>Protest #</b>	<b>Parcel</b>	<b>Name</b>	<b>2025 Value</b>	<b>Change To</b>
1	12	003608100	Blum, Richard & Michelle	\$388,095	\$374,590
2	229	004241301	Book, Eric & Amanda	\$225,250	\$223,070
3	228	004241300	Book, Eric & Amanda	\$66,770	\$23,240
4	189	001361100	Bures, Gary	\$1,284,765	\$1,197,980
5	204	002137000	Burns, Linda	\$4,370	\$2,675
6	349	004190000	Busboom, Garry	\$311,555	\$250,190
7	400	004652000	Delgado, Daniel & Stephanie	\$377,825	\$253,235
8	278	003898100	Folkerts, Alan	\$165,180	\$115,480
9	107	003574000	Franzen, Brandon	\$246,540	\$217,640
10	483	001671000	Fritzen, Duane	\$1,027,005	\$986,085
11	491	003120300	Griffeth, Brett & Jennifer	\$566,625	\$508,915
12	75	004159000	Haecker, Leroy	\$262,725	\$261,035
13	493	002430000	Holz, Allan	\$834,900	\$807,120
14	511	002584000	Likens, Jerry & Donna	\$725,385	\$698,200
15	7	000548000	Malchow, Joshua	\$226,730	\$192,270
16	517	000064001	Nieveen, Timothy	\$512,110	\$334,575
17	476	003139000	Parde, Douglas	\$942,905	\$876,295
18	295	002515000	Parde, Harold	\$743,895	\$688,920
19	475	003132000	Parde, Lauren	\$405,700	\$286,275
20	465	002111000	Pohlmann, Wayne & Wanda	\$1,065,805	\$1,026,330
21	361	002414200	Rademacher, Les & Marcella	\$342,390	\$296,165
22	360	004509000	Rademacher, Les & Marcella	\$986,615	\$961,650
23	331	003928000	Saathoff, Jerry & Minnette	\$178,110	\$147,775
24	350	003126000	Spring Creek Acres LLC	\$205,265	\$204,395
25	385	004060100	Thomas, Patty	\$738,770	\$677,370
26	192	003987100	Wallman & Yohe	\$318,200	\$249,700
27	191	003243100	Wallman, Russell	\$87,425	\$45,465
28	193	003994000	Wallman, Russell & Amy	\$705,920	\$616,255
29	35	000409000	Woodward, Nicholas (2 separate motions above)	\$576,100	\$523,940
30	394	008335000	Zito, Nicholas	\$103,535	\$72,440

Motion made by Dorn, seconded by Lytle to approve the changes in property valuation as presented in List #1 excluding numbers 21 and 22 which had separate motions, and List #2 excluding number 29 which had a separate motion. Motion carried 4-0.

Parcels with the referee's recommendation of no change in property valuation were presented to the Board of Equalization in two lists as follows:

## List #1

	<b>Protest #</b>	<b>Parcel #</b>	<b>Last Name</b>	<b>2025 Value</b>
1	159	008973000	Allen, Lila (Allen Rentals)	\$209,095
2	172	005761000	Creek, Mark	\$818,990
3	173	002702100	Creek, Mark	\$752,245
4	320	006428800	Dorn, Erin (separate motion above)	
5	354	003340000	Frerichs, Ronald	\$355,965
6	298	006542105	Fritzen, Jeff	\$577,440
7	362	007032000	Hackel, Deanna	\$24,310
8	512	006922000	Hackel, James	\$1,575

	<b>Protest #</b>	<b>Parcel #</b>	<b>Last Name</b>	<b>2025 Value</b>
9	200	009080000	McColery, Morgan & Amanda	\$28,315
10	125	006561000	Milke, Patrick	\$254,685
11	258B	008051200	Otto, Rolland	\$60,390
12	258C	008038000	Otto, Rolland (separate motion above)	
13	280	008743000	Roever, Martin	\$92,680
14	250	006910000	Scheideler, Julie	\$313,860
15	10	006555000	Schoen, Pamela	\$188,345
16	344	009142000	Stalder, Daniel	\$1,660
17	345	009140000	Stalder, Daniel	\$6,415
18	346	009141000	Stalder, Daniel	\$3,540
19	246	008075500	Trauernicht, Ross & Mary	\$452,845
20	234	006850000	Vanderfeltz, Geraldine	\$96,785
21	296	000226101	Vetrovsky, Jerod	\$603,590
22	397	009118000	Walker, Kathleen	\$4,185
23	312	006610000	Wendt, Traci (voted on at 7-22 mtg)	
24	313	006609000	Wendt, Traci (moved from 7-22 mtg)	\$226,320
25	515	008818000	Weyer, Josh	\$85,205

## List #2

	<b>Protest #</b>	<b>Parcel</b>	<b>Name</b>	<b>2025 Value</b>
1	470	4530100	Baehr, Bradley & Kelly	\$379,250
2	497	5336000	Baumfalk, Mark	\$198,430
3	500	2197000	Bruns, Darrell	\$924,745
4	501	15347000	Bruns, Darrell	\$509,605
5	499	384000	Bruns, Darrell	\$458,430
6	202	2133000	Burns, Linda	\$1,296,945
7	203	2134000	Burns, Linda (separate motion above)	
8	205	2138000	Burns, Linda	\$188,065
9	399	4461500	Dorn, Nathan	\$681,855
10	198	12448000	Farrell, Jesse	\$184,470
11	277	3886000	Folkerts, Alan & Kim	\$374,505
12	309	3261000	Four M Enterprises INC	\$592,990
13	487	1673300	Fritzen, Duane	\$52,775
14	486	1721000	Fritzen, Duane	\$304,535
15	488	1632000	Fritzen, Duane	\$795,060
16	490	5882000	Fritzen, Duane	\$404,020
17	489	5798100	Fritzen, Duane	\$765,005
18	484	5921000	Fritzen, Duane	\$513,850
19	303	4028000	George, Anthony & Betty	\$486,230
20	302	3950000	George, Anthony & Betty	\$386,405
21	304	4024000	George, Anthony & Betty	\$671,815
22	440	2579100	Jurgens, Gary	\$450,440
23	439	2580000	Jurgens, Gary	\$560,740
24	503	5054000	Meints, Michael	\$139,185
25	36	1474000	Novotny, Ronald	\$1,114,325
26	398	3696100	Quapaw Inv (Rodney Linsenmeyer)	\$839,540
27	481	3721000	Schnuelle, Gabriel	\$1,137,710

	Protest #	Parcel	Name	2025 Value
28	480	1292000	Schnuelle, Gabriel	\$1,089,440
29	357	2469000	Schoen, Burdette	\$378,780
30	401	1299000	Spilker, Greg	\$1,048,440
31	403	4052000	Spilker, Laurie	\$173,565
32	402	1387000	Spilker, Laurie	\$536,770
33	391	963000	Stokebrand, Beverly & Duane	\$338,910
34	382	5786000	Thomas, Patty	\$367,080
35	383	4095300	Thomas, Patty	\$335,375
36	381	3996100	Thomas, Patty	\$501,135
37	380	2483000	Thomas, Patty	\$418,385
38	378	2348100	Thomas, Patty	\$190,895
39	379	2458000	Thomas, Patty	\$342,235
40	377	2351000	Thomas, Patty	\$335,255
41	384	4085000	Thomas, Patty	\$338,575
42	519	2192300	White, Cara & Garrett	\$173,225
43	393	420000	Zito, Nicholas	\$623,655
44	395	423000	Zito, Nicholas	\$368,610

Motion made by Lytle, seconded by Dorn to approve the properties with no change in valuation as presented in List #1 excluding numbers 4 and 12 which had separate motions, and List #2 excluding number 7 which had a separate motion. Motion carried 4-0.

Chairman declared Board of Equalization adjourned at 5:11 p.m. until August 6, 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

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on August 6, 2025, at 8:32 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on July 22, 2025, copy of the proof of publication being on file in the County Clerk’s Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk’s Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, and Terry Jurgens present, Gary Lytle and Eddie Dorn absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

Motion by Jurgens, seconded by Adams to approve the agenda as presented. Motion carried 5-0.

Motion by Jurgens, seconded by Clabaugh 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 by Jurgens, seconded by Clabaugh to approve corrections of clerical errors on *no change* lists of property valuations. Motion carried 5-0.

Motion by Jurgens, seconded by Adams to approve placing 2 valuation protests on file as withdrawn, which were filed by Jill Nelson and then withdrawn by written notice from her. Motion carried 5-0.

Motion by Adams, seconded by Jurgens to approve rejecting 2 valuation protests that were received after the June 30<sup>th</sup> deadline for filing. Motion carried 5-0.

Motion by Clabaugh, seconded by Jurgens to approve correcting the number of the tax correction that was voted on at the July 23, 2025 meeting from #14 to #16 due to a clerical error. Motion carried 5-0.

Lytle joined meeting at 8:40 a.m.

Motion by Jurgens, seconded by Adams to approve tax correction slip #'s 17 & 18. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 8:48 a.m. until August 20, 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 6<sup>th</sup> day of August, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on August 20, 2025, at 8:40 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on August 7, 2025, copy of the proof of publication being on file in the County Clerk’s Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk’s Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Gary Lytle, Eddie Dorn and Terry Jurgens 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 Clabaugh to approve the agenda as presented. Motion carried 7-0.

Motion by Dorn, seconded by Adams 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 Appraisal Maintenance Agreement with Stanard Appraisal Services for the period of July 1, 2025 through June 30, 2026. Motion carried 7-0.

Motion by Dorn, seconded by Jurgens to approve Appraisal Maintenance Agreement with Cardinal Assessment Group for the period of July 1, 2025 through June 30, 2026. Motion carried 7-0.

Chairman declared Board of Equalization adjourned at 8:45 a.m. until September 3, 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 20<sup>th</sup> day of August, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk



The Gage County Board of Equalization met on September 3, 2025, at 8:32 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on August 19, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Eddie Dorn and Terry Jurgens present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

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

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

Motion by Clabaugh, seconded by Dorn to open public hearing at 8:33 a.m. to approve or disapprove tax exemption on vehicle(s) owned by Blue Valley Behavioral Health, Inc., a qualifying nonprofit organization. Motion carried 6-0.

No public present.

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

Motion by Dorn, seconded by Clabaugh to approve tax exemption on vehicle(s) owned by Blue Valley Behavioral Health, Inc. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 8:37 a.m. until September 17, 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 3<sup>rd</sup> day of September 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

The Gage County Board of Equalization met on September 17, 2025, at 8:34 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on September 4, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Eddie Dorn and Terry Jurgens present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

Motion by Adams, 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 8:38 a.m. until October 1, 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 17<sup>th</sup> day of September 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

The Gage County Board of Equalization met on October 1, 2025, at 8:35 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on September 18, 2025, copy of the proof of publication being on file in the County Clerk’s Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk’s Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann and Eddie Dorn present, Gary Lytle and Terry Jurgens absent. Jennifer Allington, Deputy County Assessor, also present.

Let the record show that all proceedings are electronically recorded.

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

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

Motion by Dorn, seconded by Adams 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 by Adams, seconded by Dorn to open public hearing at 8:37 a.m. to approve or disapprove tax exemption on vehicle(s) owned by Christ Community Church, a qualifying nonprofit organization. Motion carried 5-0.

No public present.

Motion by Clabaugh, seconded by Adams to close public hearing at 8:38 a.m. Motion carried 5-0.

Motion by Dorn, seconded by Clabaugh to approve tax exemption on vehicle(s) owned by Christ Community Church, a qualifying nonprofit organization. Motion carried 5-0.

Motion by Adams, seconded by Clabaugh to approve Darrel Stanard as the representative for the Board of Equalization at TERC. Motion carried 5-0.

Chairman declared Board of Equalization adjourned at 8:44 a.m. until October 15, 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 1<sup>st</sup> day of October, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

The Gage County Board of Equalization met on October 15, 2025, at 8:30 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on September 30, 2025, copy of the proof of publication being on file in the County Clerk’s Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk’s Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Eddie Dorn and Terry Jurgens present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

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

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

**Resolution #25-10 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 15<sup>th</sup> day of October, 2025.

Motion by: Dorn

Seconded by: Jurgens

Ayes:  
/s/ Eddie Dorn  
/s/ Terry Jurgens  
/s/ Erich Tiemann  
Chairman, Board of Equalization  
/s/ Emily M. Haxby  
/s/ Rick Clabaugh  
/s/ Rex Adams

Nays:  
None

ATTEST:

/s/ Dawn Hill  
Gage County Clerk

(Exhibit A is attached)

Motion by Dorn, seconded by Jurgens to approve adopting Resolution #25-10 to set the tax rates for political subdivisions for 2025-2026. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 8:37 a.m. until October 29, 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 15<sup>th</sup> day of October, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

The Gage County Board of Equalization met on October 29, 2025, at 8:34 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on October 16, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Eddie Dorn and Terry Jurgens present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

Motion by Dorn, seconded by Clabaugh 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.

Motion by Dorn, seconded by Clabaugh to open public hearing at 8:36 a.m. to approve or disapprove tax exemption on vehicle(s) owned by Christ Community Church, a qualifying organization. Motion carried 6-0.

No public present.

Motion by Adams, seconded by Clabaugh to close public hearing at 8:37 a.m. Motion carried 6-0.

Motion by Dorn, seconded by Jurgens to approve tax exemption on vehicle(s) owned by Christ Community Church. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 8:40 a.m. until November 12, 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 29<sup>th</sup> day of October, 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

The Gage County Board of Equalization met on November 12, 2025, at 8:34 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on October 30, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Eddie Dorn and Terry Jurgens present, Gary Lytle absent. Patti Milligan, County Assessor, present.

Let the record show that all proceedings are electronically recorded.

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

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

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

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

Motion by Jurgens, seconded by Dorn to open public hearing at 8:35 a.m. to approve or disapprove tax exemption on vehicle(s) owned by Christ Community Church, a qualifying organization. Motion carried 6-0.

No public present.

Motion by Jurgens, seconded by Dorn to close public hearing at 8:36 a.m. Motion carried 6-0.

Motion by Adams, seconded by Haxby to approve tax exemption on vehicle(s) owned by Christ Community Church. Motion carried 6-0.

Chairman declared Board of Equalization adjourned at 8:45 a.m. until November 26, 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 12<sup>th</sup> day of November 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

The Gage County Board of Equalization met on November 26, 2025, at 8:31 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on November 13, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, and Eddie Dorn present, Erich Tiemann, Gary Lytle and Terry Jurgens absent. Patti Milligan, County Assessor, present.

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 by Clabaugh, seconded by Adams to approve the agenda as presented. Motion carried 4-0.

Motion by Clabaugh, seconded by Adams 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 8:34 a.m. until December 10, 2025.

/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 26<sup>th</sup> day of November 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

The Gage County Board of Equalization met on December 10, 2025, at 8:30 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on November 24, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Erich Tiemann, Gary Lytle, Eddie Dorn and Terry Jurgens present. 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 Jurgens to approve the agenda as presented. Motion carried 7-0.

Motion by Dorn, seconded by Jurgens 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 Dorn, seconded by Jurgens to approve tax correction slip #'s 19-22. Motion carried 7-0.

Chairman declared Board of Equalization adjourned at 8:33 a.m. until December 24, 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 10<sup>th</sup> day of December 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

The Gage County Board of Equalization met on December 24, 2025, at 8:33 a.m. as per public notice given on the county website and in the Beatrice Daily Sun on December 11, 2025, copy of the proof of publication being on file in the County Clerk's Office. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours and was communicated in the advance notice of the meeting. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only, at such public meeting. All of the proceedings shown hereafter were taken while in the convened meeting which was open to the attendance of the public.

Supervisors Rex Adams, Rick Clabaugh, Emily Haxby, Eddie Dorn and Terry Jurgens present. Erich Tiemann & Gary Lytle absent.

Let the record show that all proceedings are electronically recorded.

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

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

Motion by Dorn, seconded by Jurgens 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 by Adams, seconded by Dorn to open public hearing at 8:35 a.m. to approve or disapprove tax exemption on vehicle(s) owned by Mosaic, a qualifying organization. Motion carried 5-0.

No public present.

Motion by Adams, seconded by Dorn to close public hearing at 8:36 a.m. Motion carried 5-0.

Motion by Dorn, seconded by Jurgens to approve tax exemption on vehicle(s) owned by Mosaic. Motion carried 5-0.

Chairman declared Board of Equalization adjourned at 8:36 a.m. until January 7, 2026.

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk

/s/ Emily M. Haxby  
Emily M. Haxby, Vice Chairman  
Gage County Board of Equalization

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

Witness my hand and official seal this 24<sup>th</sup> day of December 2025.

(SEAL)

/s/ Dawn Hill  
Dawn Hill  
Gage County Clerk