



Gage Board of Equalization Minutes



Board of Equalization Meeting – July 17, 2019

The Gage County Board of Equalization met on July 17, 2019 at 8:33 a.m. with Terry Jurgens, John Hill, Matt Bauman, Erich Tiemann, Eddie Dorn and Dennis Byars present, Gary Lytle absent. Patti Milligan, County Assessor, present.

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

Let the record show that all proceedings are electronically recorded.

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

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

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

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

Motion made by Byars, seconded by Bauman to approve the report of 2019 omitted real property/clerk error report for Gage County. Motion carried 6-0.

Motion made by Byars, seconded by Dorn to approve contract with Lloyd Dickinson for referee work on the 2019 property valuation protests. Motion carried 6-0.

Assessor Milligan reported that their office had received some Form 425's for Report of Destroyed Property that would need to be acted on. The board felt they would need to declare an emergency to extend the deadline on protests to August 10th.

Motion made by Bauman, seconded by Hill to extend the deadline on protests to August 10, 2019. After discussion it was decided to table the motion until the board reconvenes at 1:00 p.m.

Board of Equalization was recessed at 8:56 a.m.

Board of Equalization reconvened at 1:05 p.m. on July 18, 2019 for action on property valuation protests with Terry Jurgens, John Hill, Matt Bauman, Erich Tiemann, Eddie Dorn and Dennis Byars present, Gary Lytle absent. County Assessor Patti Milligan and Appraiser Darrel Stanard & Lloyd Dickinson also present.

The Assessor stated that her office had time to look over the Reports of Destroyed Real Property during the recess of the Board of Equalization and that she found that we were not able to extend the deadline for protests to August 10th, therefore, the motion and second were withdrawn by Bauman and Hill.

Public present and speaking were Glen Katz, Kay Novotny, Traci Froscheiser, Lawrence (Cliff) Kumm, Lesa & Dave Hauptman, Kent Wilson, David Friedman, Dan Wrycha, Ronald Smythe and Norman Parde Jr.

Glen Katz, 595 Ridge View Dr., Pickrell NE, parcel #002912112. Motion made by Jurgens, seconded by Hill to change the valuation from the current amount of \$445,455.00 and the Assessor's recommendation of \$396,695.00, to the amount of \$372,900.00. Motion carried 6-0.

Kay Novotny, 9265 E Walnut Rd., Wymore NE, parcel #000385000. Discussion took place on the property and the basis for the recommended no change taken by the Assessor. Action on the protest would be taken with the rest of the recommended parcels with no change.



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Traci Froscheiser, 2007 Wildwood Cir., Beatrice NE, parcel #015077528. Motion made by Byars, seconded by Hill to approve current valuation on parcel #015077528 of \$505,885.00 with no change,

Lawrence (Cliff) Kumm, 219 Belvedere St., Beatrice NE, parcel #010551000. Discussion took place on the property. After some discussion on the condition of the property it was determined that the Assessor would have one of the appraisers go look at the house. The Assessor recommended the change of valuation to \$162,475.00. Motion made by Bauman, seconded by Jurgens to lower valuation from the current amount of \$187,130.00 to \$162,475.00. Motion carried 6-0.

Lesa & David Hauptman, 216 Cedar St., Beatrice NE, parcel #'s 010703000, 012829000, 013308000, and 010590000. Discussion on the different properties and work needing to be completed lead to the request of allowing the Assessors staff to come in and check the properties & reevaluate them next year. Motion made by Jurgens, seconded by Bauman to lower valuation on #010703000 from the current amount of \$71,345.00 to \$40,500.00, motion carried 6-0. Motion made by Bauman, seconded by Jurgens to lower valuation on #012829000 from the current amount of \$31,130.00 to \$14,665.00, motion carried 6-0. Motion made by Bauman, seconded by Jurgens to lower valuation on #013308000 from the current amount of \$112,490.00 to \$103,220.00, motion carried 6-0. Motion made by Bauman, seconded by Jurgens to lower valuation on #010590000 from the current amount of \$107,020.00 to \$98,595.00, motion carried 6-0.

Short recess at 3:07 p.m. Back in session at 3:13 p.m. with all members previously listed present.

Kent Wilson, 21632 S 1st Rd., Beatrice NE, parcel #'s 004125000, 011515000, 012827000, 013033000, 014145000, and 014387000. Discussion took place on the individual properties and the comparable properties used. No motion for change was made. Action to be taken with the rest of the parcels recommended for no change.

David Friedman, 2240 W Cedar Rd., Pickrell NE, parcel #002803000. Discussion took place on other properties that compared to this property. Motion made by Jurgens, seconded by Bauman to lower valuation from the current amount of \$332,055.00 to \$290,000.00. Motion carried 6-0.

Dan Wrycha, 410 McLean St., Filley NE, parcel #007556000. Discussion on condition. Motion made by Bauman, seconded by Jurgens to lower valuation from the current amount of \$64,295.00 to \$40,000.00 with review by Assessor next year. Motion carried 6-0.

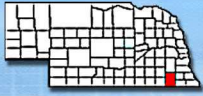
Ronald Smythe, 121 N 6th St. Wymore NE, parcel #008237000. Discussion on condition. Motion made by Bauman, seconded by Dorn to lower valuation from the current amount of \$21,380.00 to \$17,020.00 with review by Assessor next year. Motion carried 6-0.

Norman Parde Jr., 15650 S 134th Rd., Adams NE, parcel #'s 001533000, 001590000, 001649200, 003251100, and 003251200. After discussion of comparable properties, a motion was made by Bauman to lower valuation on parcel #003251200 from the current amount of \$645,270.00 to \$595,265.00, motion died for lack of second. Motion made by Jurgens, seconded by Hill to approve current valuation on parcel #003251200 of \$645,270.00 with no change, motion carried 4-2 with Bauman and Tiemann voting nay. Motion made by Byars, seconded by Hill to approve no change to the current valuation on the following parcels: #001533000 at \$245,045.00; parcel #001590000 at \$638,350.00; parcel #001649200 at \$298,365.00; and parcel #003251100 at \$221,570.00, motion carried 6-0.

Jurgens left meeting.

The list of properties recommended for “no change” (with the exception of #'s 9, 10, 13, 14, 15, 16, 33, 42, 43, 44, 45, 46, 55, and 75, which were previously voted on by separate motions) were read into the record by Chairman Tiemann as follows:

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>
1.	Ahrens, Mark A. & Donetta K.	same	005233000	\$ 190,765

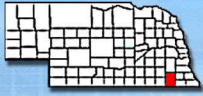


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2.	Allder, Larry	same	002594000	\$ 164,670
3.	Ames, Gail J.	same	010492000	\$ 174,165
4.	Baehr, Ronald G. & Kathryn A.	same	011173000	\$ 152,150
5.	Breitinger, Monica C.	same	010876609	\$ 192,385
6.	Busboom, Wayne & Patricia	same	010402100	\$ 235,000
7.	Cox, Joyce E.	same	015277000	\$ 123,680
8.	F & E Enterprises, LLC Gary Frerichs		012310000	\$ 20,235
9.	Friedman - See separate motion above		002803000	
10.	Froscheiser - See separate motion above		015077528	
11.	Haecker, Leroy C. & Mary M.	same	004159000	\$ 172,915
12.	Harms, Walter G & Janet L.	same	011265400	\$ 165,675
13.	Hauptman - See separate motion above		010703000	
14.	Hauptman - See separate motion above		012829000	
15.	Hauptman - See separate motion above		013308000	
16.	Hauptman - See separate motion above		010590000	
17.	Havekost, Michael C. & Sandra L.	same	015180503	\$ 303,195
18.	Hawkins, Joe B. & Kandi K.	same	011347000	\$ 161,345
19.	Heard, William M. & Vicki L.	same	008839000	\$ 48,080
20.	Higgins, Ronald E. & Marilyn L.	same	011611612	\$ 198,925
21.	Hoyle, Walter F. & Shirley M. Shelly Leach		011058000	\$ 76,270
22.	Jamieson, Eleonore M.	same	010876533	\$ 200,490
23.	Jurgens, Wilfred & Melva M.	same	010653000	\$ 169,015
24.	Kelle, Loren W. Jr.	same	003545000	\$ 278,150
25.	Kelle, Loren W. Jr.	same	013828000	\$ 56,920
26.	Kelle, Loren W. Jr.	same	012568000	\$ 58,090
27.	Kelle, Loren W. Jr.	same	014492000	\$ 30,110
28.	Kleine, Steven M.	same	013486000	\$ 132,395
29.	Knowles, Phillip L. & Judith A.	same	010785000	\$ 139,995
30.	Kobes, Robert W. & Angela K.	same	008074000	\$ 217,490
31.	Koch, Nicholas R. & Rachele D.	same	003552000	\$ 169,630
32.	Koerwitz, Jordan M.	same	013872000	\$ 88,425
33.	Kumm - See separate motion above		010551000	
34.	Lichty, Ronald W. & Larkie	same	006170100	\$ 637,145
35.	Lineweber, Rogene A. & William D.	same	011263300	\$ 263,865
36.	Lofing, Monte L.	same	014021000	\$ 113,360
37.	McConnell, Norman A. & Cheri B.	same	010625011	\$ 162,265
38.	Milke, Kevin A.	same	009764000	\$ 64,135
39.	Novotny, Terry E. & Kay M.	same	000385000	\$ 126,550
40.	Oltmans, Louis W. & Eunice B.	same	000347000	\$ 393,890
41.	Otto, Aleta J.	same	011114000	\$ 98,310
42.	Parde - See separate motion above		001533000	
43.	Parde - See separate motion above		001590000	
44.	Parde - See separate motion above		001649200	
45.	Parde - See separate motion above		003251100	
46.	Parde - See separate motion above		003251200	
47.	Poole, Rosetta A.	same	011293000	\$ 153,420



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48.	Priefert, Lonnie	same	013164000	\$ 175,050
49.	Priefert, Lonnie	same	010210000	\$ 104,345
50.	Race, Ranae	same	010790100	\$ 136,245
51.	Rehm, Rodney D. & Deborah L.	same	014461000	\$ 2,750
52.	Rempel, Roger M. & Lori A.	same	013024000	\$ 137,130
53.	Rogge, Gary Lee	same	011858000	\$ 56,415
54.	Schidler, Michael C. & Kathy D.	same	010426000	\$ 155,620
55.	Smythe - See separate motion above		008237000	
56.	Snyder, Michael C. & Michelle A.	same	012442000	\$ 99,250
57.	Sousek, Chase A.	same	007991000	\$ 42,365
58.	Southard, Sondra J.	same	013642000	\$ 107,465
59.	Spady, David J. & Connie J.	same	011324000	\$ 115,360
60.	Swanson, Douglas A. & Dianne M.	same	011481000	\$ 59,140
61.	Tegtmeier, Larry R.	same	011462000	\$ 15,000
62.	Verkler, David & Katherine	same	011317000	\$ 154,960
63.	Wallman, Alan	same	008075300	\$ 183,880
64.	Will, Janice I. & Keith L.	same	012723000	\$ 72,595
65.	Williams, Sidney R.	same	006234000	\$ 77,190
66.	Willnerd, Jeffrey L. & Jo Ann	same	012091000	\$ 161,435
67.	Wilson, Kent C. & Nancy M.	same	004125000	\$ 188,995
68.	Wilson, Kent C. & Nancy M.	same	011515000	\$ 134,285
69.	Wilson, Kent C. & Nancy M.	same	012827000	\$ 29,805
70.	Wilson, Kent C. & Nancy M.	same	013033000	\$ 127,785
71.	Wilson, Kent C. & Nancy M.	same	014145000	\$ 63,790
72.	Wilson, Kent C. & Nancy M.	same	014387000	\$ 60,720
73.	Wolken, Keith L.	same	012015000	\$ 60,385
74.	Wolken, Keith L.	same	015211000	\$ 48,015
75.	Wrycha - See separate motion above		007556000	
76.	Young, Kathleen	same	014700000	\$ 156,885
77.	Young, Thomas J. & Lufei	same	013136000	\$ 178,170

Motion made by Bauman, seconded by Dorn to approve the list of no changes 1 through 77 as read with the exception of numbers 9, 10, 13, 14, 15, 16, 33, 42, 43, 44, 45, 46, 55, and 75, which were previously voted on by separate motions. Motion carried 5-0.

Assessor Patti Milligan read the list of parcels, their current valuations and the recommended changes in valuation (with the exception of #31 on the list, parcel #002912112 for Glen & Eileen Katz, which was voted on by separate motion above) into the record as follows:

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>	<u>Changed to</u>
1.	Aden, Roger	same	009349000	\$ 51,630	\$ 35,000
2.	Aden, Roger	same	013586000	\$ 19,950	\$ 11,000
3.	Aden, Roger	same	013590000	\$ 27,600	\$ 21,065
4.	Aden, Roger	same	013591000	\$ 12,515	\$ 7,515
5.	Aden, Roger	same	014169000	\$ 18,350	\$ 10,145
6.	Aden, Roger	same	014171000	\$ 64,185	\$ 44,930

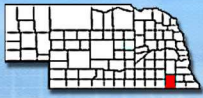


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7.	Allen, Roy & Lila	same	008396000	\$ 47,265	\$ 38,985
8.	Allington, Darren et al	same	009082000	\$ 87,830	\$ 63,000
9.	Armstrong, Joe & Manalle	same	005218108	\$ 554,910	\$ 517,240
10.	Greenleaf Development, LLC	Barton Barcel	011643204	\$ 1,959,145	\$ 1,296,295
11.	Bauer, Matthew & Rebecca	same	007145000	\$ 51,075	\$ 23,120
12.	Behrens, Ronald D. & Orlene R.	same	010056000	\$ 64,545	\$ 40,390
13.	Brandt, Janet	same	010656103	\$ 177,825	\$ 174,825
14.	Brown, Wyatt A.	same	014039000	\$ 114,090	\$ 100,000
15.	Christen, Jerome L. & Melinda L.	same	001723000	\$ 164,100	\$ 163,415
16.	Clapper, Timothy R. & Lana M.	same	010308022	\$ 305,650	\$ 280,415
17.	Cullison, Jeffrey D.	same	011062501	\$ 160,720	\$ 151,500
18.	Daro Vision, LLC	Russell A. Daro	014606000	\$ 18,875	\$ 14,310
19.	E Energy Adams, LLC	Jon Cosby, CFO	006542101	\$35,941,745	\$32,634,090
20.	D & P Rentals	Duane M. Evans	014539000	\$ 65,700	\$ 63,025
21.	D & P Rentals	Duane M. Evans	009453000	\$ 53,800	\$ 46,770
22.	Fanning, Paul & Deanna	same	014286000	\$ 150,305	\$ 110,000
23.	Gramann, Henry Max & Lavon R.	same	006384000	\$ 452,470	\$ 350,415
24.	Guy, William Lee	same	012088000	\$ 61,460	\$ 57,155
25.	Hackel, James R.	same	011170000	\$ 115,790	\$ 106,630
26.	Hanshaw, Dallas E.	same	012541000	\$ 60,290	\$ 37,640
27.	Harrison, Fred D. & Deann M.	same	011534000	\$ 40,440	\$ 35,000
28.	Hilzinger, Kurt E. & Mary S.	same	013097000	\$ 179,950	\$ 179,040
29.	Janssen, Eric D. & Andrea R.	same	011301000	\$ 129,295	\$ 123,650
30.	Jurgens, Gary L. & Janice A.	same	010656202	\$ 269,685	\$ 249,000
31.	Katz – See separate motion above		002912112		
32.	Keyes, Daniel C. & Jennifer S.	same	012478000	\$ 86,560	\$ 77,500
33.	Kleine, Steven M.	same	012693000	\$ 48,920	\$ 38,870
34.	Kube, Dean D.	same	004490000	\$ 386,910	\$ 378,295
35.	Geiger, Marcia	Dean D. Kube	004490200	\$ 70,945	\$ 69,950
36.	Kuntz, Rodrick R.	same	011148000	\$ 94,120	\$ 77,500
37.	Loseman, Ryan J. & Peggy A.	same	014896100	\$ 174,890	\$ 159,945
38.	Blake Meints Custom Homes, Inc., Blake Meints		007320000	\$ 255,235	\$ 220,980
39.	Meyer, David L. & Sheila A.	same	011986000	\$ 93,350	\$ 69,500
40.	Mohling, Roger W.	same	005047000	\$ 180,560	\$ 123,955
41.	Morehead, Jeremiah J. & Corinne D.	same	002582105	\$ 490,135	\$ 425,915
42.	Morgan, Jocelyn N.	same	013200000	\$ 19,790	\$ 15,500
43.	Morris, M. H.	same	013157000	\$ 125,875	\$ 114,655
44.	Norris Real Estate, LLC	Tracy Norris	010457000	\$ 113,550	\$ 104,000
45.	Norris Real Estate, LLC	Tracy Norris	012664000	\$ 72,150	\$ 65,000
46.	Oakes, Dillon	same	004474110	\$ 262,125	\$ 243,000
47.	Pella, Bob & Dorcas	same	010876723	\$ 192,280	\$ 175,000
48.	Penner, Milbert & Ruth	same	003561500	\$ 100,520	\$ 79,550
49.	Petrosky, Dorothy J.	same	014720211	\$ 140,590	\$ 133,175
50.	Pralle, Kenneth R. & Carol L.	same	004704000	\$ 192,540	\$ 179,285
51.	Pralle, Steve & Ruth A.	same	004817000	\$ 201,775	\$ 192,785
52.	PK Management, LLC	Ron Preston	002636100	\$ 825,450	\$ 623,625



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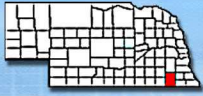
53.	Radabaugh, Dewey E. & Joyce A.	same	007412000	\$ 221,305	\$ 207,035
54.	Rehm, Rodney D. & Deborah L.	same	014766000	\$ 94,390	\$ 84,085
55.	Ruskamp, Loren	same	000033300	\$ 244,540	\$ 240,580
56.	Scheideler, Juliana M.	same	006910000	\$ 128,690	\$ 95,860
57.	Schmidt, Jody K.	same	012595000	\$ 79,265	\$ 73,005
58.	Schroeder, Harlan E.	same	002192100	\$ 212,705	\$ 192,855
59.	Scott, Clayton L. & Carol A.	same	010876726	\$ 230,570	\$ 188,700
60.	Sherwood, David W. & Sandra K.	same	012553000	\$ 67,110	\$ 32,500
61.	Shottenkirk, Daniel R.	same	015072000	\$ 62,955	\$ 58,000
62.	Slusher, David C. & Karen S.	same	010876727	\$ 256,890	\$ 228,285
63.	Southwick Enterprises, LLC Fred Groshans		013784703	\$ 1,518,695	\$ 1,022,180
64.	Specht, Christopher D. & Gayle A.	same	010518000	\$ 326,780	\$ 258,000
65.	H & S Development, LLC James Spilker		002719000	\$ 94,770	\$ 83,295
66.	Stolzer, Larry W. & Betty A.	same	005310100	\$ 122,805	\$ 100,260
67.	Taylor, Hayley	same	008643000	\$ 8,840	\$ 5,000
68.	Taylor, Justin M.	same	006499000	\$ 127,085	\$ 110,250
69.	Tiemann, Robert L. & Barbara J.	same	014002606	\$ 528,385	\$ 405,335
70.	Trantham, Wayne T. & Mary G.	same	013047508	\$ 212,295	\$ 186,560
71.	VanGreuningen, Gertrude, Henry C. Gramann		000181100	\$ 650,905	\$ 474,050
72.	S&G Land Holding, Sherri VanLaningham		014246000	\$ 40,870	\$ 19,350
73.	Beatrice Rentals, LLC Krista Wiedel		011817000	\$ 114,140	\$ 100,305
74.	Beatrice Rentals, LLC Krista Wiedel		013345000	\$ 108,185	\$ 100,450
75.	Beatrice Rentals, LLC Krista Wiedel		013346000	\$ 108,895	\$ 100,450
76.	Wieden, Mark & Sheri	same	003360000	\$ 78,450	\$ 50,560
77.	Wolken, Keith L.	same	009538000	\$ 35,725	\$ 29,000
78.	Wolken, Keith L.	same	014566000	\$ 37,065	\$ 32,525
79.	Wolken, Keith L.	same	014567000	\$ 44,280	\$ 40,315
80.	Wolken, Keith L.	same	015256000	\$ 38,030	\$ 34,080
81.	Wolken, Keith L.	same	015257000	\$ 42,880	\$ 37,630
82.	Young, Peggy	same	012305000	\$ 49,180	\$ 44,880
83.	Young, Peggy	same	012318000	\$ 61,035	\$ 55,690
84.	Zarybnicky, Michael M.	same	013894000	\$ 86,335	\$ 77,700

Motion made by Bauman, seconded by Dorn to approve changes 1 through 84 as read, with the exception of number 31, parcel #002912112 for Glen & Eileen Katz, which was voted on separately. Motion carried 5-0.

Patti Milligan, Assessor read the 3 protests that were withdrawn as follows:

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>
1.	Soderstrom, Bryan D. & Alisa K.	same	013054300
2.	Soderstrom, Bryan D. & Alisa K.	same	013054300
3.	Daharsh, Eric	same	010489000

Motion made by Bauman, seconded by Dorn to approve accepting the 3 protests withdrawn on parcel #'s 013054300, 013054300, and 010489000, as listed above. Motion carried 5-0.



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County Assessor Patti Milligan gave her recommendations for the 6 parcels that were received on Form 425's, Report of Destroyed Real Property, as follows:

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>	<u>Changed to</u>
1.	Buss, Bertha	same	002207000	\$ 41,745	\$ 19,295
2.	Buss, Bertha	same	002252000	\$ 420,480	\$ 232,000
3.	Regier, Marcia R.	same	004428000	\$ 230,640	\$ 148,160
4.	Regier, Marcia R.	same	004430000	\$ 110,415	\$ 44,600
5.	Regier, Marcia R.	same	004429000	\$ 62,365	\$ 44,035
6.	Regier, Marcia R.	same	000736000	\$ 38,600	\$ 20,355

Motion made by Bauman, seconded by Hill to approve and accept the Assessor's recommendations on those Form 425's, Report of Destroyed Real Property, as listed above. Motion carried 5-0.

Chairman declared Board of Equalization adjourned at 5:51 p.m. until July 31, 2019.

/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 17th day of July, 2019.

(SEAL)

/s/ Dawn Hill
Dawn Hill
Gage County Clerk