



# Gage Board of Equalization Minutes



Board of Equalization Meeting – July 15, 2020

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The Gage County Board of Equalization met on July 15, 2020 at 8:30 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 Dorn to approve the agenda as presented. Motion carried 6-0.

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

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

Motion made by Byars, seconded by Dorn to approve tax correction slip # 18. Motion carried 6-0.

Board of Equalization was recessed at 8:34 a.m. until reconvening 1:00 p.m. to hear property valuation protests.

Board of Equalization reconvened at 1:06 p.m. on July 15, 2020 for action on property valuation protests with Terry Jurgens, John Hill, Erich Tiemann, Eddie Dorn, Dennis Byars and Gary Lytle present, Matt Bauman absent. County Assessor Patti Milligan and Appraiser Darrel Stanard & Lloyd Dickinson also present.

Public present and speaking to the board were Ron Mencl for Beatrice Online, LLC, Darrell Bruns, Benjamin Grummert on behalf of The Beat, LLC, Roy Mulder, Joseph Grundman, Philip Smith CPA for Casey's (by phone), Brent Katz represented by Lloyd Dickinson and Robert Hanzel.

Ron Mencl for Beatrice Online, LLC – 513 Court St., Beatrice NE 68301, parcel #009855000 – Current value of \$68,875, Assessor recommended lowering to \$50,725. Motion made by Jurgens, seconded by Dorn to lower to \$40,725. Motion carried 4-2 with Lytle and Byars voting nay.

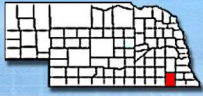
Darrell Bruns – 104 Anden Cir., Beatrice NE 68310, parcel #000384000 – Current value of \$321,565, Assessor recommended no change. Motion made by Hill, seconded by Byars to lower just the land value to the previous years' value of \$297,780. Motion carried 6-0. (Assessor's Note: with a \$100 building value the total value comes to \$297,880.)

Benjamin Grummert for The Beat, LLC – parcel #009633000 – Current value of \$575,815, Assessor recommended lowering to \$313,750 and said she will look at it again next year. Motion made by Hill, seconded by Lytle to stay at the recommended change of lowering to \$313,750. Motion carried 6-0.

Roy Mulder, 6005 E Gage Rd., Firth NE 68358, parcel #004534000 – Current value of \$4,991,990, Assessor recommended lowering to \$2,151,285 – the State is recommending equalization of all chicken houses. Motion made by Hill, seconded by Jurgens to accept the recommended change of lowering to \$2,151,285. Motion carried 6-0.

Joseph Grundman & Kim Hill, 8989 Timber Ridge Ct., Firth NE 68358, parcel #004611304 – Current value of \$399,465, Assessor recommended no change. Motion made by Hill, seconded by Lytle to lower value to \$381,245. Motion carried 6-0.

Philip Smith CPA for Casey's, parcel #011455000 – Current value of \$1,284,535, Assessor recommended no change. Smith was sworn in by Tiemann over the phone. No decision at this time as file was being reviewed.



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Lytle left meeting at 3:11 p.m.

Brent Katz, 124 Regency Dr., Beatrice NE 68310, parcel #004992000 – Current value of \$322,540, Assessor recommended lowering to \$283,305. Motion made by Dorn, seconded by Jurgens to accept recommendation of lowering to \$283,305. Motion carried 4-1 with Hill voting nay.

Robert Hansel, 2105 Elk St., Beatrice NE 68310, parcel #015110000 – Current value of \$86,225, Assessor recommended lowering to \$78,390. Motion made by Dorn, seconded by Byars to accept recommendation of lowering to \$78,390. Motion carried 5-0.

Darrel Stanard, who had been reviewing the parcel for Casey's, came back with a recommendation of lowering the value on parcel #011455000 to \$844,890. Motion made by Jurgens, seconded by Dorn to accept recommendation of lowering to \$844,890. Motion carried 5-0.

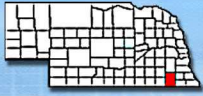
Lytle back in meeting at 3:28 p.m.

Stanard also talked about parcels 011643202 and 000011786 for Duonix Beatrice, LP, which he discussed with Brent Stewart who represents Duonix via phone earlier in the morning. Stanard recommended that parcel #011643202, with a current value of \$17,660,800, be lowered to \$11,700,000, and that personal property, parcel #000011786, with a current value of \$20,709,184, be lowered to \$8,300,000. His recommendations were due to appraisals submitted and recent sales. Motion made by Jurgens, seconded by Dorn to accept Darrel Stanard's recommendations and lower parcel #011643202 to \$11,700,000, and lower personal property, parcel #000011786 to \$8,300,000. Motion carried 6-0.

Short break at 3:39 p.m. Back in session at 3:43 p.m. with Jugens, Hill, Tiemann, Dorn and Byars present, Bauman and Lytle absent.

Parcels with proposed changes to valuations were read into the record by Chairman Tiemann as follows (with the exception of #'s 3, 26, 38, 44, and 64, which were previously voted on by separate motions):

<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	009800000	\$ 39,565	\$ 22,970
2.	Armstrong, Roy	same	005157000	\$ 105,590	\$ 104,305
3.	Beatrice Online, LLC – see separate motion above		009855000		
4.	Belding, Joyce M.	same	012570000	\$ 65,375	\$ 59,905
5.	Brenner, Robert M., Jr.	same	004647110	\$ 353,335	\$ 335,000
6.	Bruns, David N.	same	012026000	\$ 84,390	\$ 80,805
7.	Buss, James & Buss, Bertha	same	002208000	\$ 66,475	\$ 63,805
8.	Buss, James & Buss, Bertha	same	002252000	\$ 413,730	\$ 391,660
9.	Buss, James & Buss, Bertha	same	002207000	\$ 48,690	\$ 43,490
10.	Buss, Sara A.	same	004376000	\$ 13,610	\$ 8,000
11.	Corey, Mary Jane	same	015152000	\$ 71,720	\$ 63,290
12.	Cullison, Jeffrey D. & Sherry L.	same	011062501	\$ 157,255	\$ 151,500
13.	Davis, Kimberly Kay	same	007172000	\$ 122,305	\$ 107,470
14.	Duonix Beatrice, LP	Jeremy Bezdek, VP	011643210	\$ 1,050,885	\$ 772,795
15.	E Energy Adams	Jon Cosby, CFO	006542101	\$33,458,290	\$32,336,105
16.	Eller, Jonathan A.	same	015279000	\$ 219,965	\$ 192,000
17.	Equinox Consulting	Stan Meyer	013184000	\$ 579,945	\$ 350,000
18.	Everhart, Blaine L.	same	011478000	\$ 59,295	\$ 50,500



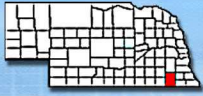
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19. Folkerts, Jason	same	003861100	\$ 498,050	\$ 485,000
20. Fossler, Matthew	same	006589000	\$ 242,210	\$ 237,385
21. Freese, Garrett L.	same	012409410	\$ 297,755	\$ 291,580
22. Gandara, John	same	008543000	\$ 9,350	\$ 7,960
23. Gleason, David M.	same	011600208	\$ 277,600	\$ 254,240
24. Griffeth, Bonnie L. (Rogge)	same	011798000	\$ 99,090	\$ 92,360
25. Hagemeyer, Rebecca	same	002828100	\$ 169,475	\$ 168,510
26. Hansel, Robert W. Sr. – see separate motion above		015110000		
27. Henzel, Karen Kay	same	011349000	\$ 81,565	\$ 78,000
28. Janda, Deryl	same	000139400	\$ 22,965	\$ 19,220
29. Janda, Deryl	same	000139000	\$ 159,220	\$ 150,465
30. Johnson, Andrew & Ryann	same	012866000	\$ 88,800	\$ 83,300
31. Production Creek, LLC	Jessica Johnson	009809000	\$ 294,670	\$ 275,310
32. Jones, Grant & Nicole	same	013047512	\$ 367,365	\$ 310,000
33. Jurgens, Roger & Linda	same	005114000	\$ 167,890	\$ 154,495
34. Jurgens, Roger & Linda	same	011034000	\$ 112,655	\$ 107,805
35. Jurgens, Roger & Linda	same	012165000	\$ 78,535	\$ 75,505
36. Jurgens, Roger & Linda	same	012803000	\$ 41,115	\$ 39,630
37. Jurgens, Roger & Linda	same	013822000	\$ 43,885	\$ 42,400
38. Katz, Brent – see separate motion above		004992000		
39. Leseberg, Randall	same	011659100	\$ 162,295	\$ 130,000
40. Leseberg, Richard	same	014721517	\$ 15,000	\$ 500
41. Leseberg, Richard	same	014721510	\$ 259,975	\$ 227,575
42. Mallam, Jane E.	same	008549000	\$ 69,820	\$ 37,500
43. Matlock, Kimberly S.	same	012844000	\$ 82,375	\$ 71,160
44. Mulder, Roy & Sharon – see separate motion above		004534000		
45. Neumann, Wolfgang & Peggy	same	012898000	\$ 34,010	\$ 19,260
46. Parde, Duane	same	003213000	\$ 110,430	\$ 66,180
47. Porter Estates, LLC	Alison Janecek	014002707	\$ 63,690	\$ 45,395
48. Porter Estates, LLC	Alison Janecek	014002708	\$ 64,715	\$ 46,125
49. Porter Estates, LLC	Alison Janecek	014002709	\$ 62,665	\$ 44,665
50. Porter Estates, LLC	Alison Janecek	014002710	\$ 60,515	\$ 43,130
51. Porter Estates, LLC	Alison Janecek	014002711	\$ 60,510	\$ 43,130
52. Porter Estates, LLC	Alison Janecek	014002712	\$ 62,660	\$ 44,660
53. Porter Estates, LLC	Alison Janecek	014002713	\$ 63,015	\$ 44,915
54. Porter Estates, LLC	Alison Janecek	014002718	\$ 63,020	\$ 44,915
55. Raley, Richard & Karleen	same	002733100	\$ 195,475	\$ 176,190
56. Roeber, Logan	same	005489000	\$ 482,935	\$ 350,190
57. Roland, Robert J. & Carla	same	013226000	\$ 58,300	\$ 42,655
58. Ruskamp, Loren	same	000033300	\$ 246,620	\$ 240,580
59. Schlake, Brent & Debra	same	005588100	\$ 443,420	\$ 415,000
60. Shields, Krisandra	same	004667103	\$ 394,810	\$ 374,900
61. Spilker, James	same	002717000	\$ 243,160	\$ 222,445
62. Steinkamp, Kent	same	011879000	\$ 195,300	\$ 172,805
63. Taylor, Justin & Julie	same	006499000	\$ 122,040	\$ 110,250
64. The Beat, LLC - Benjamin Grummert – see separate motion above		009633000		



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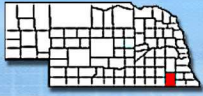
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65. Thomsen, Janet	same	000727000	\$ 515,415	\$ 427,655
66. Weber, Julie	same	004646206	\$ 307,610	\$ 280,950
67. Woodyard, John D.	same	012809000	\$ 49,470	\$ 30,000

Motion made by Jurgens, seconded by Dorn to approve changes 1 through 67 as read, with the exception of numbers 3, 26, 38, 44, and 64, which were voted on separately. Motion carried 5-0.

Parcels proposed to have no change to the current valuation were read into the record by Dorn as follows (with the exception of numbers 2, 4, 6, 7, and 12, which were previously voted on by separate motions):

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>
1.	Armstrong Rentals, LLC	Joe Armstrong	013523200	\$ 252,555
2.	Bruns, Darrell – see separate motion above		000384000	
3.	Busboom, Wayne & Patricia	same	010402100	\$ 256,995
4.	Casey’s Retail Co. - Philip A. Smith, CPA – see separate motion above		011455000	
5.	DIAJEFF, LLC	George Gurnett	013011000	\$ 850,695
6.	Duonix Beatrice LP, Jeremy Bezdek, VP – see separate motion above		011643202	
7.	Duonix Beatrice LP, Jeremy Bezdek, VP – see separate motion above		000011786	
8.	Fritzen, Derek D. & Alycia	same	011565000	\$ 173,445
9.	Gramann, Karl W.	same	000222000	\$ 163,150
10.	Gramann, Karl W.	same	000228000	\$ 367,400
11.	Great Western Bank	Mark Nelson	009736000	\$ 188,450
12.	Grundman, Joseph & Kimberly Hill – see separate motion above		004611304	
13.	Hackel, Deanna R.	same	006184000	\$ 44,250
14.	Hanau, David E. & Kelley S.	same	004647108	\$ 419,145
15.	Huston, Nick	same	013183000	\$ 390,815
16.	Jurgens, Elizabeth L. Shotkoski	same	005578100	\$ 74,380
17.	Jurgens, Roger & Linda	same	010889000	\$ 52,795
18.	Jurgens, Roger & Linda	same	013890000	\$ 40,690
19.	Jurgens, Roger & Linda	same	011507000	\$ 37,245
20.	Katz, Glen A. & Eileen M.	same	003037000	\$ 676,535
21.	Klecan, Donald & Catherine	same	012519100	\$ 244,045
22.	Kleveland, Shawn A.	same	005518000	\$ 126,255
23.	Koehler, Brian	same	004992100	\$ 299,820
24.	Powell, Robert W.	same	008767000	\$ 88,430
25.	Retchless, Kenneth, Jr.	same	008407000	\$ 77,670
26.	Richardson, James F.	same	003195000	\$ 394,865
27.	Richardson, James F.	same	003194000	\$ 361,710
28.	Riens, Larry & Carol	same	013047505	\$ 254,520
29.	Sander, Donna G.	same	006112000	\$ 165,235
30.	Sanne, Lisa	same	011818000	\$ 97,805
31.	VanWinkle, Doris M.	same	014247000	\$ 162,310
32.	Wiens, Marvin	same	000760000	\$ 97,935
33.	Wiens, Marvin	same	000556000	\$ 180,135
34.	Wiens, Marvin	same	000809000	\$ 260,480
35.	Wilson, Kent C. & Nancy M.	same	014387000	\$ 63,335
36.	Wilson, Kent C. & Nancy M.	same	014325000	\$ 97,310
37.	Wilson, Kent C. & Nancy M.	same	012827000	\$ 30,790
38.	Wilson, Kent C. & Nancy M.	same	012858000	\$ 67,605
39.	Wolken, Eugene	same	013780000	\$ 72,275



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Motion made by Jurgens, seconded by Dorn to approve the list of no changes 1 through 39 as read with the exception of numbers 2, 4, 6, 7, and 12, which were previously voted on by separate motions. Motion carried 5-0.

Chairman declared Board of Equalization adjourned at 4:00 p.m. until July 29, 2020.

/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 July, 2020.

(SEAL)

/s/ Dawn Hill

Dawn Hill

Gage County Clerk