

Gage Board of Equalization Minutes



Board of Equalization Special Meeting – July 21, 2022

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The Gage County Board of Equalization met on July 21, 2022 at 8:31 a.m. with Don Schuller, Erich Tiemann, Eddie Dorn and Dave Swavely present, Terry Jurgens, Emily Haxby and Gary Lytle absent. Patti Milligan, County Assessor & appraisers/referees Darrel Stanard & Lloyd Dickinson present.

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

Let the record show that all proceedings are electronically recorded.

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

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

Motion made by Swavely, seconded by Dorn 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.

Several people who had filed property valuation protests appeared at the meeting to discuss the recommendations being presented to the board on their property valuations. Those speaking were: Kim Zimmerman for Karen Slusher; Matthew Ewer for E Energy; Charles Rabstojnek; Wayne Busboom; Josh & Sabrina Glynn; Danny & Jaala Johnson; Cole Bodfield for S&S Poultry and by phone, Stan Meyer.

Matthew Ewer, 2820 S 176th Rd., Adams NE, spoke on behalf of E Energy Adams, parcel #006542101, listed as #9 on the list for no change. After discussion, motion made by Schuller, seconded by Swavely to reduce valuation on parcel #006542101 from \$32,342,810.00 to \$26,500,000.00. Motion carried 4-0.

Sabrina & Josh Glynn, 1075 Pine View Ridge Lane, Beatrice NE, spoke regarding parcel #005218121, listed as #11 on the list for no change. After discussion, motion made by Swavely, seconded by Schuller to reduce valuation on parcel #005218121 from \$233,985.00 to \$228,000.00. Motion carried 4-0.

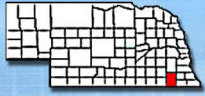
Danny & Jaala Johnson, 3738 S 54th Rd., Firth NE, spoke regarding parcel #004547000, listed as #15 on the list for no change. After discussion, motion made by Dorn, seconded by Swavely to reduce valuation from \$267,360.00 to \$262,335.00. Motion carried 4-0.

Cole Bodfield, 13801 W Panama Rd., Crete NE, spoke on behalf of S&S Poultry, parcel #002690001, listed as #6 on the list for changes. Mr Stanard said the property was inadvertently classified as commercial property and it needs to be treated as agricultural. This was noted prior to Mr. Bodfield spoke on his comparables to S&S. Motion made by Dorn, seconded by Schuller to reduce valuation on parcel #002690001 from \$1,718,000.00 to \$990,358.00. Motion carried 4-0.

Stan Meyer, 1319 Lakeshore Dr., Beatrice NE, with Equinox Consulting, LLC, on behalf of Boomgaars, parcel #013184000, listed as #8 on the list for changes. The board requested further information that Mr. Stanard was going to obtain and then the County board would continue discussion. Chairman Tiemann said they would call Mr. Meyer back and let him know what was decided.

Short recess at 11:06 a.m. Back in session at 11:18 a.m. with all members previously listed present.

In looking at comparable properties, Dorn made a motion to reduce valuation to \$983,520. It was then brought to light that there were 2 protests filed on this same parcel and that the amount requested by the filer was requested at \$1,089,800.00. The referee's recommendation for the property was a valuation of \$1,126,195.00. Dorn withdrew his first



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motion and made an amended motion to accept referee’s recommendation to reduce valuation on parcel #013184000 from \$1,319,125.00 to \$1,126,195.00, seconded by Swavely. Motion carried 4-0.

Parcels with proposed changes to valuations were read into the record by Dorn as follows (with the exception of #6 and #8, which had separate motions above):

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>	<u>Changed to</u>
1.	Ames, Gary	same	000349000	\$ 415,935	\$ 400,030
2.	Crawford, Daniel	Gary Barnard	003800000	\$ 1,577,750	\$ 1,254,670
3.	Bohlmeyer, Cindy	same	005259000	\$ 131,390	\$ 127,150
4.	Book, Eric	same	004241301	\$ 154,505	\$ 140,885
5.	Book, Eric	same	004241300	\$ 34,475	\$ 25,895
6.	S&S Poultry	Cole Bodfield – see separate motion above			
7.	Bruns, Darrell	same	005985000	\$ 295,320	\$ 263,565

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>	<u>Changed to</u>
8.	Equinox Consulting, LLC	Stan Meyer – see separate motion above			
9.	Farrens, Linda	same	000275000	\$ 449,125	\$ 419,785
10.	Fortune Builders, LLC	Joy Urguhart-Theasmeyer	010957000	\$ 117,115	\$ 65,000
11.	Fritzen, Jeffrey & Kaylynn	Jeffrey Fritzen	006542105	\$ 440,930	\$ 426,380
12.	Gueller, Gordon & Janice	same	000789000	\$ 187,465	\$ 165,535
13.	Hamm, James	same	005251000	\$ 801,435	\$ 790,190
14.	Hardin, Roland	same	000900000	\$ 615,980	\$ 613,415
15.	Harms, Tracey	same	011646101	\$ 285,665	\$ 266,135
16.	Havekost, Michael & Sandra	same	009820000	\$ 377,020	\$ 259,200
17.	Heble, Patricia	same	004757000	\$ 715,945	\$ 641,490
18.	Hidden Acres	President	005161000	\$ 517,190	\$ 494,745
19.	Kelle, Loren	same	012092000	\$ 148,630	\$ 96,730
20.	Kohout, John	same	002623000	\$ 213,495	\$ 200,235
21.	L & M Acres, LLC	Wes Meints	004263000	\$ 408,015	\$ 393,700
22.	Lidolph, Tracy	same	002281000	\$ 546,180	\$ 544,960
23.	McKissick, Alan & Marlene	Alan McKissick	014912000	\$ 149,515	\$ 136,255
24.	Blake Meints Custom Home, Inc.	Blake Meints	006428505	\$ 359,645	\$ 328,995
25.	Rabstojnek, Charles	same	000866100	\$ 326,075	\$ 313,985
26.	Shotkoski-Jurgens, Elizabeth	same	005578100	\$ 79,035	\$ 75,875
27.	H&S Development	James Spilker	002719000	\$ 92,220	\$ 87,575
28.	The Beat, LLC	Benjamin Grummert	009633000	\$ 405,115	\$ 313,750
29.	Young, James & Carol	Carol Young	006372000	\$ 110,955	\$ 50,000

Motion made by Dorn, seconded by Swavely to approve changes in valuations 1 through 29 as read with the exception of numbers 6 and 8 which were done by separate motions, motion carried 4-0.

Parcels proposed to have no change to the current valuation were read into the record by Tiemann as follows (with the exception of numbers 9, 11 and 15 which were done by separate motion above):

<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>
1.	Allen Rentals, LLC	Lila Allen	008181000	\$ 33,360
2.	Allen Rentals, LLC	Lila Allen	008390000	\$ 41,225



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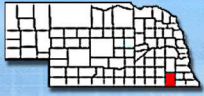
3.	Bonne, Harold & Shirley	Shirley Bonne	002776100	\$ 67,740
4.	Bonne, Harold & Shirley	Shirley Bonne	002776200	\$ 258,365
5.	Browning, Philip	same	014811000	\$ 145,130
6.	Burrows, Stormie	same	010284000	\$ 141,130
7.	Busboom, Wayne & Patricia	Wayne Busboom	010402100	\$ 299,585
8.	Doolittle, Terry	same	007266000	\$ 116,550
9.	E Energy Adams – see separate motion above			
10.	Friedeman, David	same	002803000	\$ 341,430
11.	Glynn, Sabrina & Josh – see separate motion above			
12.	Hall, Richard & Nancy	same	008641000	\$ 52,160
13.	Heaps, Nicholas	same	009760000	\$ 93,630
14.	Hogan, Bradley & Lori	Bradley Hogan	002560000	\$ 221,945
15.	Johnson, Danny & Jaala – see separate motion above			
16.	Kastanek, Brock	same	004593500	\$ 403,835
17.	Lofing, Monte	same	014021000	\$ 130,595
18.	Meints Properties	Blake Meints	011712000	\$ 151,620
19.	Meints Properties	Blake Meints	007294000	\$ 433,345
20.	Meints Properties	Blake Meints	013047501	\$ 193,165
21.	Meints Properties	Blake Meints	014752000	\$ 160,515
22.	Meints, Blake & Jami	Blake Meints	011263700	\$ 483,575
23.	Meints, Wesley	same	011997000	\$ 163,995
24.	Menke, Mitchell	same	010590000	\$ 108,705
25.	Michaelis, Dustin	same	005970000	\$ 165,465
26.	Morris, Kay	same	008776000	\$ 102,790
27.	Nicholson, Gary	same	003620000	\$ 216,540
28.	Poarch, Rickey & Barbara	Barbara Poarch	008888000	\$ 44,420
29.	Reimer, Casey	same	003596100	\$ 298,075
30.	Schlund, Paul	same	010877000	\$ 101,635
31.	Shepardson, Ravon	same	008395000	\$ 66,965
32.	Slusher, Karen	same	010876727	\$ 253,460
33.	Spilker, James	same	002717000	\$ 237,330
<u>Ln #</u>	<u>Owner</u>	<u>Protest filed by</u>	<u>Parcel #</u>	<u>Current value</u>
34.	Spilker, James	same	000823300	\$ 50,815
35.	Spilker, James	same	002821000	\$ 158,810
36.	H&S Development	James Spilker	004695100	\$ 33,480
37.	Steinmeyer Farms, LLC	Roger Steinmeyer	001143000	\$ 718,730
38.	Theye, Jordie	same	007925000	\$ 48,770
39.	Thompson, Debra	same	002479000	\$ 143,235
40.	Walters, Brian & Carla	same	012379000	\$ 105,370
41.	Weir, David	same	008960000	\$ 25,705
42.	Wilkinson, Martha	same	010730000	\$ 94,410

Motion made by Schuller, seconded by Dorn to approve the list of no changes 1 through 42 as read with the exception of numbers 9, 11 and 15 which were done by separate motion, motion carried 4-0.

Chairman declared Board of Equalization adjourned at 11:45 a.m. until July 27, 2022.

/s/ Dawn Hill
Dawn Hill
Gage County Clerk

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

Witness my hand and official seal this 21st day of July, 2022.

(SEAL)

/s/ Dawn Hill

Dawn Hill

Gage County Clerk