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**BOARD OF EQUALIZATION PROCEEDINGS – July 7, 2023**  
(edited – official proceedings on file Clerk’s office)

A meeting of the Board of Equalization of Stanton County, Nebraska was held in the open and public session on July 7, 2023, at 8:00 AM in the County Commissioner’s room in Stanton, Nebraska.

Present upon roll call were: Douglas Huttman, Dennis Kment and Duane Rehak, Board of Equalization. Wanda Heermann, County Clerk and Cheryl Wolverton, County Assessor, were also present.

Advance notice of the meeting was given by publication in the Stanton Register on June 21, 2023, a copy of the proof of publication being attached to these minutes.

Notice of the meeting was given in advance to the Board members, a copy of their acknowledgement of the receipt of notice and the agenda being attached to these minutes.

All proceedings hereinafter shown were taken while the convened meeting was open to the attendance of the public.

The meeting was called to order at 8:00 AM by Chairman Kment, who announced that the open meetings act is posted on the wall in the commissioner’s room and a copy may be obtained from the county clerk’s office upon request.

Motion made by Huttman, seconded by Rehak to approve the agenda. Voting: Ayes: Huttman, Rehak and Kment. Nays: None. Motion Carried.

June 1, 2023 proceedings to be approved at the July 17, 2023 meeting.

Cheryl Wolverton, county assessor, presented a list of over/under valued properties and clerical errors within Stanton County. She explained the updates and/or changes to the listed properties.

Motion made by Huttman, seconded by Rehak to approve the list of over/under valued property and clerical errors and allow the County Assessor to adjust the tax rolls. Voting: Ayes: Huttman, Rehak and Kment. Nays: None. Motion Carried.

The chairman opened the protest hearing at 8:10 AM. The County Assessor was sworn in by the chairman and she advised the board that the following documents are available in the Assessor’s office for use during the hearing process: 2023 Assessment Practices and Procedures of the Stanton County Assessor’s office, Nebraska Agricultural Land Valuation Manual, Nebraska Assessor’s Reference Manual and 2023 Reports and Opinions of the Property Tax Administrator for Stanton County. She asked that the mentioned evidence be made a part of each Board of Equalization hearing and a part of the record.

Motion made by Huttman, seconded by Rehak to recess the Board of Equalization meeting to open the Board of Commissioners meeting. Voting: Ayes: Huttman, Rehak and Kment. Nays: None. Motion Carried.

The chairman re-opened the Board of Equalization meeting at 8:25 AM.

Protest hearings were heard as follows: The chairman advised each protester present they would need to be sworn in before giving testimony.

- 2023 – 01: Lot 42, Woodland Park 3<sup>rd</sup> Dev, Spring Branch Precinct. No one appeared. Protest reviewed.
- 2023 – 02: Lot 1 E 30.3’ Lot 2, Blk 29 Original Town, City of Stanton. Kevin Cash appeared. Discussion held on the protest.
- 2023 – 03: Pt N½ NW 5-24-1, Spring Branch Precinct, 76.98 acres. Jon Sohl appeared. Discussion held. Protest reviewed.
- 2023 – 04: Lot 1 Roker’s Chg Lot Boundary in SW NW & Pt NW SW 5-24-1, Spring Branch Precinct, 44.09 acres. Jon Sohl appeared. Discussion held on the protest.
- 2023 – 05: Lot 7 Eagle Ridge Subd located Pt NW NW 9-23-1 and SE 4-23-1, Elkhorn Precinct, 5.610 acres. No one appeared. Protest reviewed.
- 2023 – 06: Lot 1 Mark Walker’s Lot Split in Pt NW SW 4-24-1, Spring Branch Precinct. Travis Walker appeared. Discussion held on the protest.
- 2023 – 07: S½ Lots 1,2,3,4 E½ of S½ Lot 5 & ½ Alley abutting said Lots on S½ Blk 15, Holman & Graves Addn, City of Stanton. No one appeared. Protest reviewed.
- 2023 – 08: NE SE 27-24-1, Spring Branch precinct, 1 acre. No one appeared. Protest reviewed.
- 2023 – 09: Lot 5 in Pt SW SW 18-24-1, Spring Branch Precinct, 1 acre. No one appeared. Protest reviewed.
- 2023 – 10: Pt NW SE 31-24-1, Spring Branch Precinct, 27.32 acres. Sandra Goode appeared. Discussion held on the protest.
- 2023 – 11: Lots 1&2 incl vac alley west & south, Blk 79, Original Town, City of Stanton. No one appeared. Protest reviewed.
- 2023 – 12: Lots 3,4,5,6,7,8 incl vac alley, Blk 79, Original Town, City of Stanton. No one appeared. Protest reviewed.
- 2023 – 13: Lot 1 McInerney Lot Boundary Chg of Blk 2 Perkins Addn & a Tract in the NE 20-23-2 & E½ Vac 5<sup>th</sup> St, .78 acres. Todd and Ann Zohner appeared. Discussion held on the protest.
- 2023 – 14: W½ NW 26-22-1, Union Creek Precinct, 80 acres. Todd and Ann Zohner appeared. Discussion held on the protest.
- 2023 – 15: SE 20-23-1, Elkhorn Precinct, 160 acres. No one appeared. Protest reviewed.
- 2023 – 16: W½ NW 28-23-1, Elkhorn Precinct, 80 acres. No one appeared. Protest reviewed.
- 2023 – 17: NE 29-23-1, Elkhorn Precinct, 160 acres. No one appeared. Protest reviewed.
- 2023 – 18: SW 2-22-2, Butterfly Precinct, 160 acres. Arnold Otten appeared. Discussion held on the protest.
- 2023 – 19: SE 3-22-2, Butterfly Precinct, 160 acres. Arnold Otten appeared. Discussion held on the protest.
- 2023 – 20: Pt SW NW 2-21-3, Maple Creek Precinct, 10.74 acres. No one appeared. Protest reviewed.
- 2023 – 21: Lots 1,2 Blk 6, Holman & Graves Addn, City of Stanton. No one appeared. Protest reviewed.
- 2023 – 22: Lot 3 & E 37.72’ Lot 4, Blk 22, Original Town Addn, City of Stanton. No one appeared. Protest reviewed.
- 2023 – 23: W 80’ Lot 3, Blk 1, Holman’s Addn, City of Stanton. Jon and Kathy Hall appeared. Discussion held on the protest.
- 2023 – 24: Pt S½ SW NW 16-22-2, Butterfly Precinct, 18.68 acres. No one appeared. Protest reviewed.
- 2023 – 25: E 90’ Lot 16, S 10’ of E90’ Lt 17, Blk 14, Holman & Graves Addn, City of Stanton. No one appeared. Protest reviewed.
- 2023 – 26: W 30’ Lot 16, W 30’ Lot 17, Blk 14, Holman & Graves Addn, City of Stanton. No one appeared. Protest reviewed.
- 2023 – 27: S Pt Blk 75 (Pt E 218’), Original Town, City of Stanton. No one appeared. Protest reviewed.
- 2023 – 28: E½ Lot 7, all Lot 8 & W½ Lot 9, Blk 56, Original Town, City of Stanton. No one appeared. Protest reviewed.
- 2023 – 29: W 20’ of Lot 4, Lot 5, Blk 21, Original Town, City of Stanton. No one appeared. Protest reviewed.
- 2023 – 30: Lot 2 Otte Addn being a Replat of Pt Lot 3 Zastrow’s Addn & Pt NE NW 20-24-1, Spring Branch Precinct, 15.30 acres. No one appeared. Protest reviewed.
- 2023 – 31: Lot 1 Dwaine Nau’s Addn in Pt SE NW 29-23-2, City Section, .42 acres. Darrell Nelsen appeared. Discussion held on the protest.
- 2023 – 32: Lot 8, Blk 58, Lehman’s Addn, City of Stanton. No one appeared. Protest reviewed.
- 2023 – 33: SE 34-23-2, Stanton Precinct, 160 acres. No one appeared. Protest reviewed.
- 2023 – 34: Pt SW 35-23-2, Stanton Precinct, 62.69 acres. No one appeared. Protest reviewed.
- 2023 – 35: NE 3-22-2, Butterfly Precinct, 162.32 acres. No one appeared. Protest reviewed.
- 2023 – 36: NW 2-22-2, Butterfly Precinct, 162.20 acres. No one appeared. Protest reviewed.
- 2023 – 37: NE SE 35-22-3, Haymow Precinct, 40 acres. Don and Donna Molacek appeared. Discussion held on the protest.
- 2023 – 38: Lot 4 Ron Wolff’s Subd to the City of Stanton being Pt SE 19-23-2, Stanton Precinct, 6.9 acres. Robert and Victoria Heese appeared. Discussion held on the protest.

2023 – 39: Lot 71, Woodland Park 5<sup>th</sup> Dev, Spring Branch Precinct. No one appeared. Protest reviewed.  
2023 – 40: Lot 1 Bob Malena’s LS in SE 18-21-3, Maple Creek Precinct, 11.07 acres. Joshua Gall appeared. Discussion held on the protest.  
2023 – 41: Improvements only located Lot 2 Bob Malena’s LS in SE 18-21-3, Maple Creek Precinct (Hoop Bldg). Kurt Gall appeared. Discussion held on the protest.  
2023 – 42: W½ NE 25-21-2, Ramshorn Precinct, 80 acres. Kurt Gall appeared. Discussion held on the protest.  
2023 – 43: Lot 1B Wilke’s Replat of Lot 1 Weiland LS in NE 13-22-1, Union Creek Precinct, 5.10 acres. Ryan and Marie Simons. Discussion held on the protest.  
2023 – 44: Lot 6 Blk 2 Pine Ridge Subd located SW 8-23-2, Stanton Precinct, 2.17 acres. Tony Kander appeared. Discussion held on the protest.  
2023 – 45: Lot 1 Blk 4 Pine Ridge Subd located SW 8-23-2, Stanton Precinct, 1.50 acres. Tony Kander appeared. Discussion held on the protest.  
2023 – 46: Lot 3 Blk 38, Lehmans Addn, City of Stanton. Tony Kander appeared. Discussion held on the protest.  
2023 – 47: Lot 8 & S½ S½ vac alley W of Lot 8 Blk 72, Original town, City of Stanton. No one appeared. Protest reviewed.  
2023 – 48: Lot 1 Thor’s Subd (Pt NW 9-24-1), Spring Branch Precinct, 5.942 acres. No one appeared. Protest reviewed.

Decisions of the Board of Equalization will be determined on July 17, 2023, and a copy will be mailed to each protester.

Motion made by Huttmann, seconded by Kment to close the protest hearings at 1:00 PM. Voting: Ayes: Huttmann, Kment and Rehak. Nays: None. Motion Carried.

The board reviewed the Report of Destroyed Real Property forms for damage occurring on or after January 1 and before July 1 of the current year filed with the County Clerk and County Assessor’s office.

Decision was made on the following destroyed real property form:

01 – 2023DP: Property ID: 0003190.01. Lot 1 Wilke’s Lot Split located in the W½ NE 19-22-3, Butterfly Precinct, 11 acres. Adjusted building valuation to \$111,425 (house & building).

02 – 2023DP: Property ID: 0001312.04. Outlot C-2 Replat Outlot C&E of Replat Willers Cove Subdivision, Pt NE 10-23-3, Pilger Precinct, 1.30 acres. Adjusted building valuation to \$0.0.

03 – 2023DP: Property ID: 0003837.00. N½ SE and SE SE 13-21-3, Ramshorn Precinct. Adjusted building valuation to \$6,155.00.

Motion made by Huttmann, seconded by Rehak that after review, the final values to be established as adjusted by the county assessor. Voting: Ayes: Huttmann, Rehak and Kment. Nays: None. Motion Carried.

Motion made by Rehak, seconded by Huttmann to adjourn and set the next meeting for July 17, 2023, at 8:00 AM. Voting: Ayes: Rehak, Huttmann and Kment. Nays: None. Motion Carried.

/s/ Dennis Kment, Chairman, Board of Equalization, Stanton County, Nebraska

Attest: /s/ Wanda Heermann, County Clerk

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**COMMISSIONER’S PROCEEDINGS – July 7, 2023**  
(edited – official proceedings on file Clerk’s office)

A meeting of the Board of Commissioners of Stanton County, Nebraska was held in the open and public session on July 7, 2023, at 8:15 AM in the County Commissioner’s room in Stanton, Nebraska.

Present upon roll call were: Douglas Huttmann, Dennis Kment and Duane Rehak, Board of Commissioners. Wanda Heermann, County Clerk was also present.

Advance notice of the meeting was given by publication in the Stanton Register on June 21, 2023, a copy of the proof of publication being attached to these minutes.

Notice of the meeting was given in advance to the Board members, a copy of their acknowledgement of the receipt of notice and the agenda being attached to these minutes.

All proceedings hereinafter shown were taken while the convened meeting was open to the attendance of the public.

Following the Pledge of Allegiance to the flag of the United States of America the meeting was called to order at 8:15 AM by Chairman Kment, who announced that the open meetings act is posted on the wall in the Commissioner’s room and a copy may be obtained from the County Clerk’s office upon request.

Motion made by Huttmann, seconded by Rehak to approve the agenda. Voting: Ayes: Huttmann, Rehak and Kment. Nays: None. Motion Carried.

June 1, 2023 proceedings to be approved at the July 17, 2023 meeting.

Discussion held on the printing and mailing of the joint hearing postcards. The county board needs to designate a vendor for the printing of the postcards. The assessor’s department will be using the MIPS software for printing the electronic files and NACO will coordinate with the State Print Shop for printing purposes.

Motion made by Rehak, seconded by Kment to designate the State Print Shop as the printing vendor for MIPS/NACO to generate the joint hearing postcards. Voting: Ayes: Rehak, Kment and Huttmann. Nays: None. Motion Carried.

The board reviewed the utility permit received from Douglas Sunderman to construct an electrical line under 558 Ave one fourth mile north of 834 Rd located in Pt SW SW 31-23-1 in Elkhorn Precinct. Discussion held on the permit and proposed site.

Motion made by Kment, seconded by Huttmann to approve Utility Permit No. 20230707.01 for Douglas Sunderman to construct an electrical line under 558 Ave one fourth mile north of 834 Rd located in Pt SW SW 31-23-1 in Elkhorn Precinct and subject to the requirements and provisions of the permit and with the following conditions: 1) the road needs to be returned to its original condition or the cost for repairs to fix the damages will be billed to the applicant, 2) if additional gravel is needed on the road after construction the costs may be charged to the applicant, 3) all culverts are to be bored under, not cut through, and 4) contact Darrell Hansen, bridge foreman, with any questions or concerns. Voting: Ayes: Kment, Huttmann and Rehak. Nays: None. Motion Carried.

Motion made by Rehak, seconded by Huttmann to recess the Board of Commissioner’s meeting at 8:25 AM to re-open the Board of Equalization meeting. Voting: Ayes: Rehak, Huttmann and Kment. Nays: None. Motion Carried.

The chairman re-opened the Board of Commissioner’s meeting at 1:10 PM.

Motion made by Huttmann, seconded by Rehak to adjourn and set the next meeting for July 17, 2023, at 8:15 AM. Voting: Ayes: Huttmann, Rehak and Kment. Nays: None. Motion Carried.

/s/ Dennis Kment, Chairman, Board of Commissioners, Stanton County, Nebraska

Attest: /s/ Wanda Heermann, County Clerk