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BOARD OF EQUALIZATION PROCEEDINGS – July 8, 2024
(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 8, 2024, 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 Amber Happold, County Assessor, were also present.

Advance notice of the meeting was given by publication in the Stanton Register on June 26, 2024, 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.

The proceedings of the June 17, 2024, meeting will be approved at the July 15, 2024 meeting.

Amber Happold, county assessor, advised the board that there were no corrections sheets, no listings of clerical errors or over/under valued property needing approval.

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: 2024 Assessment Practices and Procedures of the Stanton County Assessor’s office, Nebraska Agricultural Land Valuation Manual, Nebraska Assessor’s Reference Manual and 2024 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 8:30 AM.

Protest hearings were heard as follows:

- 2024 – 01: Property ID: 5603974.00. Lot 47, Woodland Park 3rd Dev, Spring Branch Precinct. No one appeared. Protest reviewed.
- 2024 – 02: Property ID: 2615.00. Lot 1 Belz lot split located Pt NW NE 30-23-2, 23.85 acres, Stanton Precinct. Jason Belz appeared. Discussion was held.
- 2024 – 03: Property ID: 3967.00. NW 34-21-2, Ramshorn Precinct. No one appeared. Protest reviewed.
- 2024 – 04: Property ID: 1887.00. Pt NE SE SW 30-24-1, Spring Branch Precinct. John Thomas appeared. Discussion was held.
- 2024 – 05: Property ID: 1149.01. Lot 1 Randy Oertwich lot split located SE SE 24-24-3, 5 acres, Pilger Precinct. No one appeared. Protest reviewed.
- 2024 – 06: Property ID: 1569.00. Pt NW NW 33-24-2, 1.97 acres and Lot 1 Commercial State Bank lot split located Pt NW 33-24-2, 2.09 acres (total 4.06 acres), Dewey Precinct. Waiver filed on agreement of value after referee review. Hearing on the protest not needed.
- 2024 – 07: Property ID: 5500995.00. Lots 1,2,3 Blk 4 Schabergs Addn, Village of Pilger. Tom Podany appeared. Discussion was held.
- 2024 – 08: Property ID: 2943.00. Lot 1 Sramek lot split located SW SE 16-22-3, 6 acres, Haymow Precinct. No one appeared. Protest reviewed.
- 2024 – 09: Property ID: 5500778.00. Lot 6&7 Blk 6, Village of Pilger. No one appeared. Protest reviewed.
- 2024 – 10: Property ID: 3792.00. NE 7-21-2, 160 acres, Ramshorn Precinct. Margaret Drott appeared. Discussion was held.
- 2024 – 11: Property ID: 339.00. E 23.3’ Lot 4 Blk 38, Lehman’s Addn, City of Stanton. Waiver filed on agreement of value after referee review. Hearing on the protest not needed.
- 2024 – 12: Property ID: 2401.26. Lot 6 Blk 2 Pine Ridge Subdivision located SW 8-23-2, 2.17 acres, Stanton Precinct. Tony Kander appeared. Discussion was held.
- 2024 – 13: Property ID: 2937.00. E½ SW 15-22-3, 80 acres, Haymow Precinct. No one appeared. Protest reviewed.
- 2024 – 14: Property ID: 2931.00. N½ N½ NE 15-22-3, 38.69 acres, Haymow Precinct. No one appeared. Protest reviewed.
- 2024 – 15: Property ID: 2933.00. E½ NW 15-22-3, 80 acres, Haymow Precinct. No one appeared. Protest reviewed.
- 2024 – 16: Property ID: 2525.00. E½ NE 21-23-2, 80 acres, Stanton Precinct. No one appeared. Protest reviewed.
- 2024 – 17: Property ID: 1557.00. Pt SW 31-24-2, 91.7 acres, Dewey Precinct. Anthony and Mary Wortmann appeared. Discussion was held.
- 2024 – 18: Property ID: 3475.00. W ½ NW 26-22-1, 80 acres, Union Creek Precinct. Todd Zohner appeared. Discussion was held.
- 2024 – 19: Property ID: 1503.00. SE SE 23-24-2, 40 acres, Dewey Precinct. Mark Melcher appeared. Discussion was held.
- 2024 – 20: Property ID: 1507.01. Lot 1 in SW SW 24-24-2, 7.51 acres, Dewey Precinct. Mark Melcher appeared. Discussion was held.
- 2024 – 21: Property ID: 521.00. Lots 3,4&5 Blk 34½, Original Town, City of Stanton. Mark Melcher appeared. Discussion was held.
- 2024 – 22: Property ID: 4203.00. SW SW SE 32-21-3, Maple Creek Precinct. No one appeared. Protest reviewed.
- 2024 – 23: Property ID: 2121.21. Lot 1 Eagle Ridge 2nd Subdivision located 9-23-1, 6.15 acres, Elkhorn Precinct. No one appeared. Protest reviewed.
- 2024 – 24: Property ID: 1626.00. S½ S½ NE 4-24-1, 40 acres, Spring Branch Precinct. David and Teresa Hasebroock appeared. Discussion was held.
- 2024 – 25: Property ID: 2862.00. SW 4-22-3, 160 Acres, Haymow Precinct. No one appeared. Protest reviewed.
- 2024 – 26: Property ID: 1009.01. Pt NE 6-24-3, 134.01 acres, Pilger Precinct. No one appeared. Protest reviewed.
- 2024 – 27: Property ID: 1012.00. E½ SE 6-24-3, 80 acres Pilger Precinct. No one appeared. Protest reviewed.
- 2024 – 28: Property ID: 1430.00. W½ NW 15-24-2, 80 acres, Dewey Precinct. No one appeared. Protest reviewed.
- 2024 – 29: Property ID: 1560.00. Pt NE 32-24-2, 144.38 acres, Dewey Precinct. No one appeared. Protest reviewed.
- 2024 – 30: Property ID: 1564.00. N½ SE & SW SE 32-24-2, 118.81 acres, Dewey Precinct. No one appeared. Protest reviewed.
- 2024 – 31: Property ID: 1831.01. S½ NW 26-24-1, 80 acres, Spring Branch Precinct. No one appeared. Protest reviewed.
- 2024 – 32: Property ID: 1832.02. N½ SW & Lot 2 John Vaught’s LS in S ½ SW 26-24-1, 141.65 acres, Spring Branch Precinct. No one appeared. Protest reviewed.
- 2024 – 33: Property ID: 2375.00. E½ SW 4-23-2, 80 acres, Stanton Precinct. No one appeared. Protest reviewed.
- 2024 – 34: Property ID: 2376.00. Pt W½ SW 4-23-2, 76.84 acres, Stanton Precinct. No one appeared. Protest reviewed.
- 2024 – 35: Property ID: 2413.00. SW 10-23-2, 160 acres, Stanton Precinct. No one appeared. Protest reviewed.
- 2024 – 36: Property ID: 2481.00. Pt S½ NW 16-23-2, 63.35 acres, Stanton Precinct. No one appeared. Protest reviewed.
- 2024 – 37: Property ID: 2791.00. E½ NW 31-23-2, 80 acres, Kingsburg Precinct. No one appeared. Protest reviewed.
- 2024 – 38: Property ID: 2917.01. NE NE, S½ NE & Lot 2 Goeller LS in NW NE 12-22-3, 147.89 acres, Haymow Precinct. No one appeared. Protest reviewed.

2024 – 39: Property ID: 2926.01. Lot 2 Sateren-O’Neal LS in SE 13-22-3, 10.17 acres, Haymow Precinct. No one appeared. Protest reviewed.

2024 – 40: Property ID: 2926.03. Lot 3 Sateren-O’Neal LS in SE 13-22-3, 132.47 acres, Haymow Precinct. No one appeared. Protest reviewed.

2024 – 41: Property ID: 2948.00. SW 17-22-3, 160 acres, Haymow Precinct. No one appeared. Protest reviewed.

2024 – 42: Property ID: 2957.00. S ½ SW 18-22-3, 83.81 acres, Haymow Precinct. No one appeared. Protest reviewed.

2024 – 43: Property ID: 2959.00. SW SE 18-22-3, 40 acres, Haymow Precinct. No one appeared. Protest reviewed.

2024 – 44: Property ID: 2962.00. N ½ NW 19-22-3, 83.85 acres, Haymow Precinct. No one appeared. Protest reviewed.

2024 – 45: Property ID: 3219.00. S ½ SE 23-22-2, 80 acres, Butterfly Precinct. No one appeared. Protest reviewed.

2024 – 46: Property ID: 3225.00. W ½ SE 24-22-2, 78.96 acres, Butterfly Precinct. No one appeared. Protest reviewed.

2024 – 47: Property ID: 3241.00. SE NE 27-22-2, 40 acres, Butterfly Precinct. No one appeared. Protest reviewed.

2024 – 48: Property ID: 3247.00. NE SE 27-22-2, 40 acres, Butterfly Precinct. No one appeared. Protest reviewed.

2024 – 49: Property ID: 3276.00. N ½ NE & SW NE 31-22-2, 120 acres, Butterfly Precinct. No one appeared. Protest reviewed.

2024 – 50: Property ID: 3277.00. SE NE 31-22-2, 40 acres, Butterfly Precinct. No one appeared. Protest reviewed.

2024 – 51: Property ID: 3278.01. W ½ NW 31-22-2, 74.18 acres, Butterfly Precinct. No one appeared. Protest reviewed.

2024 – 52: Property ID: 3309.00. E ½ NW 36-22-2, 80 acres, Butterfly Precinct. No one appeared. Protest reviewed.

2024 – 53: Property ID: 3461.00. S ½ E ½ E ½ SW 24-22-1, 20 acres, Union Creek Precinct. No one appeared. Protest reviewed.

2024 – 54: Property ID: 3462.00. N ½ E ½ E ½ SW 24-22-1, 20 acres, Union Creek Precinct. No one appeared. Protest reviewed.

2024 – 55: Property ID: 3465.00. S ½ SE 24-22-1, 80 acres, Union Creek Precinct. No one appeared. Protest reviewed.

2024 – 56: Property ID: 3466.00. N ½ SE 24-22-1, 80 acres, Union Creek Precinct. No one appeared. Protest reviewed.

2024 – 57: Property ID: 3592.01. S ½ NW 9-21-1, 80 acres, Dimick Precinct. No one appeared. Protest reviewed.

2024 – 58: Property ID: 3800.00. NW 8-21-2, 160 acres, Ramshorn Precinct. No one appeared. Protest reviewed.

2024 – 59: Property ID: 3926.01. Jonas’ LS located Pt NW 27-21-2, 115.60 acres, Ramshorn Precinct. No one appeared. Protest reviewed.

2024 – 60: Property ID: 4121.00. W ½ SE 19-21-3, 80 acres, Maple Creek Precinct. No one appeared. Protest reviewed.

2024 – 61: Property ID: 1636.00. Pt NE 5-24-1, 10.02 acres, Spring Branch Precinct. No one appeared. Protest reviewed.

2024 – 62: Property ID: 85.00. W ½ Blk 7, Graves Addn, City of Stanton. No one appeared. Protest reviewed.

2024 – 63: Property ID: 1797.00. E ½ SW 20-24-1, 80 acres, Spring Branch Precinct. Alex Mutschelknaus appeared. Discussion was held.

2024 – 64: Property ID: 3687.00. S ½ SE 24-21-1, 80 acres, Dimick Precinct. No one appeared. Protest reviewed.

2024 – 65: Property ID: 1794.04. Lot 2 Otte Addn in Pt NE NW 20-24-1, 15.30 acres, Spring Branch Precinct. Bowdie Otte appeared. Discussion was held.

2024 – 66: Property ID: 3344.01. Lot 1 Tighe lot split in Pt NE NW 4-22-1, 4.25 acres, Union Creek Precinct. No one appeared. Protest reviewed.

2024 – 67: Property ID: 2573.00. Pt NW 27-23-2, 159.50 acres, Stanton Precinct. Russ Kumm appeared. Discussion was held.

2024 – 68: Property ID: 3999.00. Pt SW NW 2-21-3, 10.75 acres, Maple Creek Precinct. No one appeared. Protest reviewed.

2024 – 69: Property ID: 212.00. Lot 1&2 Blk 6, Holman & Graves Addn, City of Stanton. No one appeared. Protest reviewed.

2024 – 70: Property ID: 1395.00. NW 9-24-2, 160 acres, Dewey Precinct. No one appeared. A request was received to have an appraiser inspect the condition of the property.

2024 – 71: Property ID: 1663.00. Pt Lot 2 in Pt E ½ SE 6-24-1, 27.89 acres, Spring Branch Precinct. No one appeared. Protest reviewed.

2024 – 72: Property ID: 1636.01. Pt NE 5-24-1, 147.07 acres, Spring Branch Precinct. No one appeared. Protest reviewed.

2024 – 73: Property ID: 1641.00. NE SW 5-24-1, 40 acres, Spring Branch Precinct. No one appeared. Protest reviewed.

2024 – 74: Property ID: 2388.01. Lot 1 Ron Hilliges LS in E ½ NW & Replat of Throener’s LS in Pt NW 6-23-2, 10 acres, Stanton Precinct. No one appeared. Protest reviewed.

2024 – 75: Property ID: 2320.00. Lot 1 Dopson LS in Pt SE SE 34-23-1, 13.84 acres, Elkhorn Precinct. No one appeared. Protest reviewed.

2024 – 76: Property ID: 1561.11. Lot 1 in NW 32-24-2, 9.98 acres, Dewey Precinct. No one appeared. Protest reviewed.

2024 – 77: Property ID: 5500921.00. Lot 6&7 Blk 26, Village of Pilger. Diane Davies appeared. Discussion was held.

2024 – 78: Property ID: 3175.00. Pt S ½ SW NW 16-22-3, 18.68 acres, Butterfly Precinct. Dale Hajek appeared. Discussion was held.

2024 – 79: Property ID: 624.00. Pt Blk 75 Original Town Addn, City of Stanton. Dale Hajek appeared. Discussion was held.

2024 – 80: Property ID: 625.00. S Pt Blk 75, Original Town Addn, City of Stanton. Dale Hajek appeared. Discussion was held.

2024 – 81: Property ID: 299.00. N ½ Lots 16 & 17 & 10’ vac alley Blk 15, Holman & Graves Addn, City of Stanton. No one appeared. Protest reviewed.

2024 – 82: Property ID: 1919.01. Lot 1 in the W ½ NE 32-24-1, 5.01 acres, Spring Branch Precinct. No one appeared. Protest reviewed.

2024 – 83: Property ID: 1919.00. Pt NE NE 32-24-1, 33.53 acres, Spring Branch Precinct. No one appeared. Protest reviewed.

2024 – 84: Property ID: 1920.00. Lot 2 in W ½ NE 32-24-1, 66.97 acres, Spring Branch Precinct. No one appeared. Protest reviewed.

2024 – 85: Property ID: 1922.00. SE NW 32-24-1, 40 acres, Spring Branch Precinct. No one appeared. Protest reviewed.

2024 – 86: Property ID: 1922.03. Lot 3 in NE NW 32-24-1, 33.24 acres, Spring Branch Precinct. No one appeared. Protest Reviewed.

2024 – 87: Property ID: 1754.01. Lot 2 Behmers 2nd Addn in Pt NE 18-24-1, 0.69 acres, Spring Branch Precinct. Blake Behmer appeared. Discussion was held.

2024 – 88: Property ID: 1999.00. Lot 1 Thor’s Subdivision in Pt NW 9-24-1, 5.94 acres, Spring Branch Precinct. No one appeared. Protest reviewed.

2024 – 89: Property ID: 3140.00. E ½ NW 9-22-2, 80 acres, Butterfly Precinct. Dave Safety appeared. Discussion was held.

2024 – 90: Property ID: 2167.01. Pt S ½ NE 15-23-1, 67.28 acres, Elkhorn Precinct. Dave Safety appeared. Discussion was held.

2024 – 91: Property ID: 0027.00. W ½ Lot 3 & E ½ Lot 4 Blk 3, Bernbeck-Maplewood Addn, City of Stanton. No one appeared. Protest reviewed.

2024 – 92: Property ID: 2406.00. W ½ NE 9-23-2, 80 acres, Stanton Precinct. No one appeared. Protest reviewed.

2024 – 93: Property ID: 2407.01. Pt NW 9-23-2, Stanton Precinct. No one appeared. Protest reviewed.

2024 – 94 to 97: Not valid protest forms. Multiple Property ID’s listed. Per Form 422 instructions: “complete one protest form for each property being protested”.

Motion made by Huttman, seconded by Kment to close the protest hearings at 1:20 PM. Voting: Ayes: Huttman, 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 Assessor and County Clerk on or before July 15.

Decision was made on the following destroyed real property forms:

01 – 2024DP: Property ID: 4203.00. SW SW SE 32-21-3, 10 acres, Maple Creek Precinct. The county assessor removed a farm utility building from the list of buildings on the property after a tornado/windstorm and adjusted the value of the buildings to \$39,960.00.

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

02 – 2024DP: Property ID: 4037.00. Pt NW NW 8-21-3, 7.310 acres, Maple Creek Precinct. The county assessor removed a farm implement building and lean-to on back of barn from the list of buildings on property after a tornado/windstorm and adjusted the value of the buildings to \$374,065.00.

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

Motion made by Rehak, seconded by Huttmann to adjourn and continue to the next meeting set for July 15, 2024, 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 8, 2024
(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 8, 2024, 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 and Amber Happold, County Assessor, were also present.

Advance notice of the meeting was given by publication in the Stanton Register on June 26, 2024, 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 Rehak, seconded by Huttmann to approve the agenda. Voting: Ayes: Rehak, Huttmann and Kment. Nays: None. Motion Carried.

The proceedings of the June 17, 2024, meeting will be approved at the July 15, 2024 meeting.

Discussion held on the printing and mailing of the joint public hearing (JPH) postcards. The county board needs to designate a vendor for the printing of the postcards. The assessor's office will be using the MIPS software for printing the electronic files and NACO will coordinate with CSG Printing for printing and mailing the JPH postcards.

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

Motion made by Rehak, seconded by Huttmann to recess the Board of Commissioner's meeting at 8:30 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 1:40 PM.

General discussion was held on the 2024-2025 Budget. The amounts to be budgeted for 2024-2025 are for replacement of a bridge, purchase of road equipment, an uncompleted FEMA project and lighting for Industrial Hwy.

Motion made by Huttmann, seconded by Rehak to adjourn and continue to the next meeting set for July 15, 2024, 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