

BOARD OF EQUALIZATION PROCEEDINGS – June 30, 2025

A meeting of the Board of Equalization of Stanton County, Nebraska was held in an open and public session on June 30, 2025, at 8:00 AM in the County Commissioner’s room in Stanton, Nebraska.

Present upon the roll call were Douglas Huttman, Dennis Kment and Douglas Oertwich, Board of Equalization. Wanda Heermann, County Clerk and Amber Happold, County Assessor, were also present.

Advance notice of the meeting was given by continuing the June 23, 2025 meeting to June 30, 2025, by posting on the county website and by posting in three (3) public places, those being the County Courthouse, SID No. 1 Office in Woodland Park, Norfolk and Cooper Community Center in Pilger, at least 2 days prior to the meeting. A copy of the acknowledgement of posting such notice is attached to these minutes.

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

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

Carol Dusel-Cerny, a member of the public, and Barb Oswald, Property Tax Assessment representative, attended the meeting.

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 Oertwich, seconded by Huttman to approve the agenda.

Voting: Ayes: Oertwich, Huttman and Kment. Nays: None. Motion Carried.

The following correspondence was reviewed and placed on file: TERC – Order for Single Commissioner Hearings/Notice of Hearings – July 16, 2025 11AM (Z Orlowski) and July 16, 2025 1PM (A Wortmann)

Amber Happold, county assessor, presented and explained the correction sheet for the month.

Motion made by Huttman, seconded by Oertwich to approve and authorize the chairman to sign the correction sheets numbered 267 and place it on file.

Voting: Ayes: Huttman, Oertwich and Kment. Nays: None. Motion Carried.

Amber presented a list of over/under valued property within Stanton County. She explained the updates and/or changes to the listed properties.

Motion made by Huttman, seconded by Oertwich to approve the list of over/under valued property and allow the County Assessor to adjust the tax rolls.

Voting: Ayes: Huttman, Oertwich and Kment. Nays: None. . Motion Carried.

Motion made by Huttman, seconded by Kment to recess the Board of Equalization meeting to open the Board of Commissioner’s meeting.

Voting: Ayes: Huttman, Kment and Oertwich. Nays: None. Motion Carried.

The chairman re-opened the Board of Equalization meeting at 8:30 AM.

The chairman opened the protest hearing at 8:30 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: 2025 Assessment Practices and Procedures of the Stanton County Assessor’s office, Nebraska Agricultural Land Valuation Manual, Nebraska Assessor’s Reference Manual and 2025 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.

Protest hearings were heard as follows:

The chairman advised each protester present, they would need to be sworn in before giving testimony.

- 2025-01: Property ID: 384.00. Lot 6 Blk 1, W 87’ Blk 2 & Vac Alley, Lones Addn, City of Stanton. No one appeared. Protest reviewed.
- 2025-02: Property ID: 1917.14. Lot 1 Sherbeck’s 2nd Subd located Pt SE 31-24-1, 7.72 acres, Spring Branch Precinct. Eric Stone appeared for the protest and was sworn in to give testimony. Eric explained this property is a grassy area with sandy soil which is fenced but there are no cattle. Discussion was held on the property and its usage. The county board thanked Eric for his comments and advised him that a decision will be made on the protest July 21, 2025.
- 2025-03: Property ID: 5500922.00. Lots 8 & 9 Blk 26, Village of Pilger. Dan and Karen Kallhoff appeared for the protest. Dan was sworn in to give testimony. Dan informed the county board his property increased over 30% last year and 28% this year. Dan expressed concern with the valuation increase compared to other properties. His property is located in a flood plain, does not have a basement and if you were to build on a lot in Pilger you would have to have your lot surveyed, bring dirt to raise the lot and get approval from FEMA before any construction can begin. Dan stated his property is valued more than property located at Willer’s Cove with more square footage. Discussion was held on the property. The county board thanked Dan for his comments and advised him that a decision will be made on the protest July 21, 2025.
- 2025-04: Property ID: 1557.00. Pt SW 32-24-2, 91.7 acres, Dewey Precinct. Anthony and Mary Wortmann appeared and were sworn in to give testimony. Tony stated that the grain bin and building valuations increased which is unjust due to condition. Also, the increase in land value seems excessive. They stated the valuation of their property should be adjusted due to the noise from the bitcoin site and the electrical line along their property. The county board thanked Mr. and Mrs. Wortmann for their comments and advised them that a decision will be made on the protest July 21, 2025.
- 2025-05: Property ID: 481.00. Lots 1,2&3 Blk 28, Original Town, City of Stanton. Erin and Leslie Hasenkamp appeared for the hearing. Erin was sworn in to give testimony. Erin stated that the increase of valuation is unjust. He stated their property is located in a blighted area of the City of Stanton and their lot should not be valued the same as lots located on the west side of the City of Stanton. Discussion was held on the property. The county board thanked Erin for his comments and advised him that a decision will be made on the protest July 21, 2025.

- *2025-09:

Property ID: 001.00. Lots 1,2,N 2.33’ Lot 3 & Pt Lot 7 Blk 1, Ackerman’s Addn & Vac 20’ Alley, City of Stanton. Erin and Leslie Hasenkamp appeared on behalf of Stanley and Jeannette Hasenkamp. Erin was sworn in to give testimony. Discussion was held on the property. Erin advised the county board that the appraisers had reviewed the property. The county board thanked Erin for his comments and advised him that a decision will be made on the protest July 21, 2025.
- 2025-06:

Property ID: 5400811.00. Lot 1 Blk 4, City Section 30-23-2. The protesters called and requested a continuance of their hearing until July 8, 2025.
- 2025-07:

Property ID: 389.00. Lots 4,5 & Vac Alley Blk 2, Original Town, City of Stanton. Greg Dover appeared and was sworn in to give testimony. Greg stated that his valuation on the empty lot with no water or sewer had tripled. This lot is located in the older section of the City of Stanton with the old railroad running across the property. He stated that this lot should not be valued the same as a lot located on the west side of the City of Stanton. Discussion was held on the property. The county board thanked Greg for his comments and advised him that a decision will be made on the protest July 21, 2025.
- 2025-08:

Property ID: 6013.00. Rural IOLL located SE 24-24-2, 1970 Frontier MH #1448. No one appeared. Protest reviewed.
- 2025-10:

Property ID: 504.00. Lot 10, E½ Lot 9 & N Pt Vac Ivy St Blk 30, Original Town, City of Stanton. No one appeared. Protest reviewed.
- 2025-11:

Property ID: 522.00. Lots 6,7&8 Blk 34½, Original Town, City of Stanton. The protesters called and requested a continuance of their hearing until July 8, 2025.
- 2025-12:

Property ID: 499.00. Lot 9,10 & N Pt Vac Ivy St Blk 29, Original Town, City of Stanton. Mike and Kris Unger appeared for the hearing. Mike was sworn in to give testimony. Mike stated the increase in the lot value seemed high. The property is located in the older section of the City of Stanton. He stated that the lot values should not be valued the same as lots located on the west side of the City of Stanton. Discussion was held on the property. The county board thanked Mike for his comments and advised him that a decision will be made on the protest July 21, 2025.
- 2025-13:

Property ID: 2323.00. NW Elkhorn Precinct (Bremer Property)(In Lieu of Tax) located 35-23-1, 160 acres. No one appeared. Protest reviewed.
- 2025-14:

Property ID: 5500942.01. Lot A Wiechman’s LS, Lots 3,4, N 15’ Lot 5 & less E 20’ Blk 29, Village of Pilger. Warren Frerichs appeared for the hearing and was sworn in to give testimony. Warren advised the county board this property increased 30% last year and another 20% this year. He stated the property contains a 1-bedroom Shouse and is not comparable to another Shouse. Also, this property is valued almost the same as a 4-bedroom residence in the Village of Pilger. Discussion was held on the property. The county board thanked Warren for his comments and advised him that a decision will be made on the protest July 21, 2025.
- 2025-15:

Property ID: 1888.00. Pt SE SW & Pt SW SE 30-24-1, 4.570 acres, Spring Branch Precinct. David Prochazka appeared for the protest and was sworn in to give testimony. David stated the property is a 4.57 acre empty lot with 2-3 acres unusable. He feels the increase in value from \$3,500 to \$51,525 is excessive. Discussion was held on the property being classified as an acreage and not for ag purposes. The county board thanked David for his comments and advised him that a decision will be made on the protest July 21, 2025.
- 2025-16:

Property ID: 5500919.00. Lot 1 Blk 26, Village of Pilger. Diane Davies and Russ Kumm appeared for the hearing and were sworn in to give testimony. Diane expressed concern with the increase of lot values within the Village of Pilger. The Village of Pilger is located in a flood plain and the values of the empty lots have almost tripled. She stated you would not be able to sell the lots for what they are valued. Discussion was held on the property. The county board thanked Diane and Russ for their comments and advised them that a decision will be made on the protest July 21, 2025.
- 2025-17:

Property ID: 5500918.00. Lot 2 & 3 Blk 26, Village of Pilger. Diane Davies and Russ Kumm appeared for the hearing and were sworn in to give testimony. Diane expressed concern with the increase of lot values within the Village of Pilger. The Village of Pilger is located in a flood plain and the values of the empty lots have almost tripled. She stated you would not be able to sell the lot for what it is valued. Discussion was held on the property. The county board thanked Diane and Russ for their comments and advised them that a decision will be made on the protest July 21, 2025.
- 2028-18:

Property ID: 027.00. W½ Lot 3 & E½ Lot 4 Blk 3, Bernbeck-Maplewood Addn, City of Stanton. Todd Cerny and Carol Dusel-Cerny appeared for the hearing and were sworn in to give testimony. Todd stated he purchased the residence last year on an auction and the increase in valuation on the house and lot seems high compared to the purchase price. He indicated that the deck needs to be replaced, the windows need update, the basement has moisture, and there is a drainage issue around the residence. Discussion was held on the property. The county board thanked Todd and Carol for their comments and advised them that a decision will be made on the protest July 21, 2025.

The protesters requesting an appraiser to review their property will have appointments scheduled through the assessor’s office.

Decisions of the Board of Equalization will be determined on July 21, 2025 and a copy will be mailed to each protester.

Motion made by Huttmann, seconded by Oertwich to close the protest hearings.

Voting: Ayes: Huttmann, Oertwich and Kment. Nayas: None. Motion Carried.

Discussion was held with Amber Happold, county assessor, and Barb Oswald, representative of Property Tax Assessment, on the state guidelines for valuing property. The county board indicated that condition and location should be considered when valuing property.

Motion made by Huttmann, seconded by Oertwich to adjourn to July 8, 2025 at 8:00 AM and the next regular meeting is scheduled for July 21, 2025 at 8:00 AM.

Voting: Ayes: Huttmann, Oertwich and Kment. Nayas: None. Motion Carried.

/s/ Dennis Kment, Chairman, Board of Equalization, Stanton County, Nebraska
Attest: /s/ Wanda Heermann, County Clerk

COMMISSIONER’S PROCEEDINGS – June 30, 2025

A meeting of the Board of Commissioners of Stanton County, Nebraska was held in an open and public session on June 30, 2025, at 8:15 AM in the County Commissioner’s room in Stanton, Nebraska.

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

Advance notice of the meeting was given by continuing the June 23, 2025 meeting to June 30, 2025, by posting on the county website and by posting in three (3) public places, those being the County Courthouse, SID No. 1 Office in Woodland Park, Norfolk and Cooper Community Center in Pilger, at least 2 days prior to the meeting. A copy of the acknowledgement of posting such notice is attached to these minutes.

Notice of the meeting was given in advance to the Board members via email, 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 8:25 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 Oertwich to approve the agenda.

Voting: Ayes: Huttman, Oertwich and Kment. Nays: None. Motion Carried.

The following correspondence was reviewed and placed on file: Southbow – Communities and Development Near Pipelines flyer.

Motion made by Oertwich, seconded by Huttman to recess the Board of Commissioner's meeting to re-open the Board of Equalization meeting.

Voting: Ayes: Oertwich, Huttman and Kment. Nays: None. Motion Carried.

The chairman re-opened the Board of Commissioner's meeting at 10:50 AM.

The county board reviewed the Title 200 Application for Reimbursement for NDEE ID: 121021.

Motion made by Oertwich, seconded by Huttman to authorize the chairman to sign the Title 200 Application for Reimbursement for project NDEE ID: 121021.

Voting: Ayes: Oertwich, Huttman and Kment. Nays: None. Motion Carried.

Discussion was 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 Oertwich, seconded by Huttman to designate CSG Printing as the printing vendor for MIPS/NACO to generate the joint public hearing postcards.

Voting: Ayes: Oertwich, Huttman and Kment. Nays: None. Motion Carried.

Discussion was held on the proposal received from Road Groom Manufacturing for an 11' 2025 Road Groom in the amount of \$17,500.00.

Motion made by Kment, seconded by Huttman to purchase the 2025 11' Road Groom from Road Groom Manufacturing in the amount of \$17,500.00.

Voting: Ayes: Kment, Huttman and Oertwich. Nays: None. Motion Carried.

Discussion was held on possible purchase of a disc mower. The county board reviewed the quotes received from Marx Equipment of Battle Creek, Dinkel's of Norfolk and Titan Machinery of Wayne for various makes and models of disc mowers .

Motion made by Oertwich, seconded by Huttman to purchase a Vermeer M7050 Disc Mower with a 3-year warranty in the amount of \$15,750 from Marx Equipment of Battle Creek NE.

Voting: Ayes: Oertwich, Huttman and Kment. Nays: None. Motion Carried.

Discussion was held on the 2025-2026 Budget.

Motion made by Huttman, seconded by Oertwich to adjourn to July 8, 2025 at 8:15 AM and the next regular meeting is scheduled for July 21, 2025 at 8:15 AM.

Voting: Ayes: Huttman, Oertwich and Kment. Nays: None. Motion Carried.

/s/ Dennis Kment, Chairman, Board of Commissioners, Stanton County, Nebraska
Attest: /s/ Wanda Heermann, County Clerk