

BOARD OF EQUALIZATION PROCEEDINGS – Tuesday, July 8, 2025

A meeting of the Board of Equalization of Stanton County, Nebraska was held in an open and public session on Tuesday, July 8, 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 publication in the Stanton Register on June 25, 2025, a copy of the proof of publication being attached to these minutes, and by posting on the county website.

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 8:10 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 Kment, seconded by Oertwich to approve the agenda.

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

Motion made by Huttman, seconded by Oertwich to approve the minutes of the June 16, 2025, meeting.

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

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

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

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

The chairman re-convened the protest hearings and reminded the county assessor she was still sworn in.

Protest hearings were heard as follows:

2025-19: Property ID: 2645.00. Pt 32-23-2, Stanton Precinct. No one appeared. Protest reviewed.

2025-20: Property ID: 2649.00. Pt 32-23-2, Stanton Precinct. No one appeared. Protest reviewed.

2025-21: Property ID: 494.00. Lot 3 & W 20' Lot 2 Blk 29, Original Town, City of Stanton. Steve and Linda Matthies appeared for the hearing protest and were sworn in to give testimony. They expressed concern with the substantial value increase this year and in the past few years because there have been no improvements to their property. They felt that the area should be considered when valuing property because a lot on the east side of the City of Stanton is not comparable with a lot on the west side of the City of Stanton. Discussion was held on the property. The county board thanked Steve and Linda for their comments and advised them that a decision will be made on the protest July 21, 2025.

2025-22: Property ID: 3907.03. SE SW & W 1/2 SW 24-21-2, 120 acres, Ramshorn Precinct. No one appeared. Protest reviewed.

2025-23: Property ID: 4203.00. SW SW SE 32-21-3, 10 acres, Maple Creek Precinct. No one appeared. Protest reviewed.

2025-24: Property ID: 4170.00. S 1/2 SW 27-21-3, 80 acres, Maple Creek Precinct. No one appeared. Protest reviewed.

2025-25: Property ID: 3781.00. W 1/2 NW 5-21-2, 80.04 acres. Ramshorn Precinct. No one appeared. Protest reviewed.

2025-26: Property ID: 4204.00. Pt E 1/2 E 1/2 SE 32-21-3, 40 acres, Maple Creek Precinct. No one appeared. Protest reviewed.

2025-27 through 2025-38: Mike Wilke and Dave Safety appeared for the hearings and were sworn in to give testimony. The parcels protested are sand pastures and should not be valued as ag land. They felt the actual value should be \$1,600+ per acre instead of the \$2,800 to \$4,800 per acre as assessed. Discussion was held on the valuation of irrigated property with grassy/sandy corners, valuation of CRP grass property and valuation of CRP crop property. The county board thanked Mr. Wilke and Mr. Safety for their comments and advised them that a decision will be made on the protests July 21, 2025. The property IDs and legals are listed below.

2025-27: Property ID: 2655.00. W 1/2 NW 34-23-2, 80 acres, Stanton Precinct.

2025-28: Property ID: 3108.00. Pt S 2/3 NW 3-22-3, 108.59 acres, Butterfly Precinct.

2025-29: Property ID: 3112.00. Pt S 2/3 E 1/2 NE 4-22-2, 53.820 acres, Butterfly Precinct.

2025-30: Property ID: 3116.00. E 1/2 SE 4-22-2, 80 acres, Butterfly Precinct.

2025-31: Property ID: 3144.00. NE 10-22-2, 160 acres, Butterfly Precinct.

2025-32: Property ID: 3148.00. SE 10-22-2, 160 acres, Butterfly Precinct.

2025-33: Property ID: 3153.00. SW 11-22-2, 160 acres, Butterfly Precinct.

2025-34: Property ID: 3171.00. E 1/2 NE 16-22-2, 80 acres, Butterfly Precinct.

2025-35: Property ID: 2652.03. Tract 3 Thompson's, Pt E 1/2 NW & SW NE 34-23-2, 73.07 acres, Stanton Precinct.

2025-36: Property ID: 3139.00. NE 9-22-2, 160 acres, Butterfly Precinct.

2025-37: Property ID: 3143.00. SE 9-22-2, 160 acres, Butterfly Precinct.

2025-38: Property ID: 3164.00. NW 14-22-2, 160 acres, Butterfly Precinct.

2025-39: Property ID: 3497.00. SE 29-22-1, 160 acres, Union Creek Precinct. No one appeared. Protest reviewed.

2025-40: Property ID: 3495.00. SW 29-22-1, 160 acres, Union Creek Precinct. No one appeared. Protest reviewed.

2025-41: Property ID: 1821.00. NW 24-24-1, 160 acres, Spring Branch Precinct. Ken Kollath appeared for the hearing and was sworn in to give testimony. Ken informed the county board of the condition of the buildings and property. The house has termite damage and had not been lived in for 3 years. He stated that an appraiser would be allowed to review the property. Discussion was held on the property. The county board thanked Mr. Kollath for his comments and advised him that a decision will be made on the protest July 21, 2025.

2025-42: Property ID: 3906.00. NW 24-21-2, 160 acres, Ramshorns Precinct. No one appeared. Protest reviewed.

2025-43: Property ID: 4203.01. NW SE & E 1/2 SW SE & W 1/2 E 1/2 SE & NW SW SE 32-21-3, 110 acres, Maple Creek Precinct. No one appeared. Protest reviewed.

- 2025-44: Property ID: 5604309.00. Lot 28 Woodland Park 8th Development, Spring Branch Precinct. Loren Smydra appeared for the hearing and was sworn in to give testimony. Loren stated he has owned the residence for 7 years and that there have been no improvements to the property. He indicated that the sunroom attached has no heating or air conditioning and the comps are not comparable to other like properties. Discussion was held on the property. The county board thanked Loren for his comments and advised him that a decision will be made on the protest July 21, 2025.
- 2025-45: Property ID: 3175.00. Pt S½ SW NW 16-22-2, 18.68 acres, Butterfly Precinct. Dale Hajek appeared for the hearing and was sworn in to give testimony. Dale stated his property should not be classified as an acreage and should be returned to the prior classification as Ag land. He also felt the value change was excessive because the property has a deep creek and trees through the property. Discussion was held on the property. The county board thanked Dale for his comments and advised him that a decision will be made on the protest July 21, 2025.
- 2025-46 through 2025-48: Dale Hajek appeared for the hearings and was previously sworn in to give testimony on Protest 2025-45. Dale expressed concerns with the valuation increases, classification of lot tiers and condition of the properties. Discussion was held on the properties. The board thanked Dale for his comments and advised him that a decision will be made on the protests July 21, 2025. The property IDs and legals are listed below.
 2025-46: Property ID: 625.00. S Pt Blk 75 (Pt E 218'), Original Town, City of Stanton.
 2025-47: Property ID: 624.00. Pt Blk 75 (less 100'x76.4'), Original Town, City of Stanton.
 2025-48: Property ID: 290.00. E 90' Lot 16 & S 10' of E 10' Lot 17 Blk 14, Homan & Graves, City of Stanton.
- 2025-49: Property ID: 7262.00. Rural IOLL located NE 9-22-3, 2015 Champion Creekside MH 16x80. No one appeared. Protest reviewed.
- 2025-50: Property ID: 2903.00. Pt W½ SE 9-22-3, 60 acres, Haymow Precinct. No one appeared. Protest reviewed.
- 2025-51: Property ID: 2902.00. NE SE & N½ SE SE 9-22-3, 60 acres, Haymow Precinct. No one appeared. Protest reviewed.
- 2025-52: Property ID: 2909.00. N½ NW SW 10-22-3, 20 acres, Haymow Precinct. No one appeared. Protest reviewed.
- 2025-53: Property ID: 2908.00. W½ NW 10-22-3, 80 acres, Haymow Precinct. No one appeared. Protest reviewed.
- 2025-54: Property ID: 2897.00. E½ NE & SW NE 9-22-3, 120 acres, Haymow Precinct. No one appeared. Protest reviewed.
- *2025-06: Property ID: 5400811.00: Lot 1 Blk 4, City Section 30-23-2. Ron and Sarah Klinetobe appeared for the hearing and were sworn in to give testimony. Ron and Sarah informed the county board that their house was built in 2020 and that the square footage and valuation of their residence is not comparable to other like properties. The valuation has increased each year since it was built. Sarah stated that there are areas of the residence not completed and requested an appraiser review their property. Discussion was held on the property. The board thanked Mr. and Mrs. Klinetobe for their comments and advised them that a decision will be made on the protest July 21, 2025.
- *2025-11: Property ID: 522.00. Lots 6,7&8 Blk 34½, Original Town, City of Stanton. Keith and Teresa Christensen appeared for the hearing and were sworn in to give testimony. Keith and Teresa stated the valuation of their property has increased in the past few years, with an increase of \$83,290 this year. They feel this valuation is excessive and they would not be able to sell the property for the assessed value because of the location on the east side of the City of Stanton. A request was made to have an appraiser review their property. Discussion was held on the property. The board thanked Mr. and Mrs. Teresa Christensen for their comments and advised them that a decision will be made on the protest July 21, 2025.
- 2025-55: Property ID: 540.00. Lot 1 Blk 42, Original Town, City of Stanton. No one appeared. Protest reviewed.
- 2025-56: Property ID: 541.00. Lot 2 & 3 Blk 42, Original Town, City of Stanton. No one appeared. Protest reviewed.
- 2025-57 through 2025-59: Rebecca Topp appeared for the hearings and was sworn in to give testimony. Rebecca indicated that the increase of valuation on the empty lots is excessive. The valuation of the empty lots has doubled or tripled within the last year, and you would not be able to sell them for the assessed value in the Village of Pilger. Discussion was held on the properties. The county board thanked Rebecca for her comments and advised her that a decision will be made on the protests July 21, 2025. The property IDs and legals are listed below.
 2025-57: Property ID: 5500829.00, N 20' Lot 2 Blk 14, Village of Pilger.
 2025-58: Property ID: 5500962.00, N 60' of Pt Out Lot B, Village of Pilger.
 2025-59: Property ID: 5500874.00, Pt Lot 16 (ex N 24') Blk 19, Village of Pilger.
- 2025-60: Property ID: 5500956.00. W 80' Out Lot B, Village of Pilger. Rebecca Topp appeared for the hearing and was previously sworn in to give testimony on Protest 2025-57 through 2025-59. Rebecca indicated that there was an increase of 30% on the valuation this year and there was an increase of 30% last year. She informed the county board that her house is only a 2 bedroom with 1,128 square ft, there is no basement and there have been no improvements. The comparable sales indicate the assessed value is not consistent with the actual market. Discussion was held on the property. The county board thanked Ms. Topp for her comments and advised her that a decision will be made on the protest July 21, 2025.
- 2025-61: Property ID: 456.00. E 10' Lot 9 & all Lot 10 Blk 19, Original Town, City of Stanton. No one appeared. Protest reviewed.
- 2025-62: Property ID: 621.02. Lot 2 & 3, Wiederin's Addn, City of Stanton. Carolyn Kulhanek appeared for the hearing and was sworn in to give testimony. Ms. Kulhanek expressed concern with the increase of valuation over the past several years since she built her residence in November 2020. The lot valuation more than doubled last year. There have been no improvements to the property. Ms. Kulhanek also indicated that she lives on social security and the increase does not compare to the increase in valuation. Discussion was held on the property. The county board thanked Ms. Kulhanek for her comments and advised her that a decision will be made on the protest July 21, 2025.
- 2025-63: Property ID: 2569.01. SE SE & Lot 2 Mandl's LS located NE SE 26-23-2, 75.97 acres, Stanton Precinct. John Jacobs appeared for the hearing and was sworn in to give testimony. John expressed concerns about the increase in valuation on his property. He informed the county board that this property is in the CPR program and should be valued as such. Discussion was held on the property. The county board thanked Mr. Jacobs for his comments and advised him that a decision will be made on the protest July 21, 2025.
- 2025-64: Property ID: 095.00. Lot 8 & W½ Lot 9 Blk 10, Graves Addn, City of Stanton. No one appeared. Protest reviewed.
- 2025-65: Property ID: 094.00. W½ Lot 2 All Lot 3 & E½ Lot 4 Blk 10, Graves Addn, City of Stanton. No one appeared. Protest reviewed.
- 2025-66: Property ID: 124.00. Lot 3 Blk 5 Holman's Addn, City of Stanton. Rae Caskey appeared for the hearing and was sworn in to give testimony. Rae expressed concerns with the valuation increase on the property. She indicated that there have been no improvements to the property and the increase of over \$100,000 seems high for a 46 year old residence. Discussion was

held on the property. The county board thanked Ms. Caskey for her comments and advised her that a decision will be made on the protest July 21, 2025.

2025-67: Property ID: 125.00. Lot 4 Blk 5 Holman's Addn, City of Stanton. Rae Caskey appeared for the hearing and was previously sworn in to give testimony on Protest 2025-66. Ms. Caskey stated that the valuation doubled on the empty lot. She feels this is excessive. Discussion was held on the property. The county board thanked Ms. Caskey for her comments and advised her that a decision will be made on the protest July 21, 2025.

2025-68 through 2025-69: Rae Caskey appeared for the hearings and was previously sworn in to give testimony on Protest 2025-66. Ms. Caskey explained that the properties are dry land with no improvements and an increase of over \$100,000 plus valuation seems high. Discussion was held on the properties. The county board thanked Ms. Caskey for her comments and advised her that a decision will be made on the protests July 21, 2025. The property IDs and legals are listed below.

2025-68: Property ID: 2405.00. E½ NE 9-23-2, 80 acres, Stanton Precinct.

2025-69: Property ID: 2409.00. N½ SE 9-23-2, 80 acres, Stanton Precinct.

2025-70: Property ID: 5500834.00. Lots 8 & 9 Blk 14, Village of Pilger. LeeAnn Westerhaus contacted the County Clerk's office and indicated they would be unable to attend the hearing. She requested the county board consider the information obtained in the protest in regard to the square footage pricing for vacant lots sold in the Village of Pilger. Protest reviewed.

2025-71: Property ID: 3068.00. Pt NE SE 34-22-3, 0.82 acres, Haymow Precinct. Steve Salmons appeared for the hearing and was sworn in to give testimony. Steve informed the county board that there have been no improvements since it was last reviewed in 2024. He stated the house is falling apart and requested an appraiser review the property. Discussion was held on the property. The county board thanked Steve for his comments and advised him that a decision will be made on the protest July 21, 2025.

2025-72: Property ID: 1054.00. N½ SE 12-24-3, 74.83 acres, Pilger Precinct. Randy Von Seggern appeared for the hearing and was sworn in to give testimony. Randy stated the valuation of his Stanton County property is valued at least \$300 higher than his property in Cuming County and he also notes his property has a creek that runs through the middle with tress along the banks which should lessen the value of the property. Discussion was held on the property. The county board thanked Randy for his comments and advised him that a decision will be made on the protest July 21, 2025.

2025-73: Property ID: 197.00. E¼ Lot 8, Lot 9 & 10 Blk 1, Holman & Graves Addn, City of Stanton. Peggy Krusemark appeared for the hearing and was sworn in to give testimony. Peggy stated that the land value had doubled and that there have been no improvement to the residence or property. She indicated it was recently appraised for less than the new valuation. A request was made to have an appraiser review their property. Discussion was held on the property. The board thanked Ms. Krusemark for her comments and advised her that a decision will be made on the protest July 21, 2025.

2025-74 through 2025-75: Jody Caldwell appeared for the hearings and was sworn in to give testimony. Jody indicated the valuation increase is excessive for lots within the Village of Pilger. She stated she was unable to sell the lots prior to the valuation increase. Discussion was held on the property. The county board thanked Ms. Caldwell for her comments and advised her that a decision will be made on the protests July 21, 2025. The property IDs and legals are listed below.

2025-74: Property ID: 5500776.00. Lot 4 Blk 6, Village of Pilger.

2025-75: Property ID: 5500775.00. Lot 3 Blk 6, Village of Pilger.

2025-75: Property Id: 5500924.00. Lots 12,13 & 14 Blk 26, Village of Pilger. Wanda Heermann appeared for the hearing and was sworn in to give testimony. Ms. Heermann stated her property increased by over 25% this year and 12% last year. The property is located in the flood plain which limits any additions to the basement which is 20 years older than the main floor. She indicated there were no comparable sales over the past 3 years to indicate such an increase. Discussion was held on the property. The county board thank Wanda for her comments and advised her 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 Huttman, seconded by Oertwich to close the protest hearings.

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

Motion made by Huttman, seconded by Oertwich to adjourn and continue to the next meeting set for July 21, 2025 at 8:00 AM.

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

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

Attest: /s/ Wanda Heermann, County Clerk

COMMISSIONER'S PROCEEDINGS – Tuesday, July 8, 2025

A meeting of the Board of Commissioners of Stanton County, Nebraska was held in an open and public session on Tuesday, July 8, 2025, at 8:15 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 Commissioners. Wanda Heermann, County Clerk, was also present.

Advance notice of the meeting was given by publication in the Stanton Register on June 25, 2025, a copy of the proof of publication being attached to these minutes, and by posting on the county website.

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 Huttman, seconded by Oertwich to approve the agenda.

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

Motion made by Huttman, seconded by Oertwich to approve the minutes of the June 16, 2025 and June 23, 2025, meetings.

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

A discussion was held on the North Fork Area Transit. Commissioner Huttman stated he received an email on April 18, 2025 requesting funds to continue service within Stanton County.

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

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

The chairman re-opened the Board of Commissioner's meeting at 12:35 PM.

The discussion continued on the North Fork Area Transit request for funding. The funding request involves a handful of Stanton County residents. No action taken by the board.

A general discussion was held on road and bridge projects within the county. No action taken by the board.

No discussion was held on the county budget.

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

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

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

Attest: /s/ Wanda Heermann, County Clerk