

BOARD OF EQUALIZATION PROCEEDINGS – September 15, 2025
(edited – official proceedings on file Clerk’s office)

A meeting of the Board of Equalization of Stanton County, Nebraska was held in an open and public session on September 15, 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, was also present.

Advance notice of the meeting was given by publication in the Stanton Register on September 3, 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 8:00 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.

Motion made by Kment, seconded by Huttman to approve the minutes of the August 18, 2025, meeting. Voting: Ayes: Kment, Huttman and Oertwich. Nays: None. Motion Carried.

The following correspondence was reviewed and placed on file: Nebraska TERC – Decision and Order Affirming Decision of Stanton County Board Equalization on 24A 0234.

Amber Happold, county assessor, did not appear. There were no corrections sheets and no listings of clerical errors needing approval.

The county clerk presented Notices of Rejection of Homestead Exemption (Form 458R) from the county assessor. The county board reviewed the documents as presented.

Motion made by Huttman, seconded by Oertwich to deny the homestead exemption application for the real property located at Pt N½ NE & Pt SE NE 6-23-1, because the applicant does not occupy the home. Voting: Ayes: Huttman, Oertwich and Kment. Nays: None. Motion Carried.

Motion made by Huttman, seconded by Oertwich to deny the homestead exemption application for the real property located at Pt N½ SW 4-23-1 Elkhorn Precinct, because the application was not timely filed – it was filed after the June 30th deadline. Voting: Ayes: Huttman, Oertwich and Kment. Nays: None. Motion Carried.

County levies to be set on Friday, October 10, 2025, at 8:00 AM.

Motion made by Huttman, seconded by Oertwich to adjourn and set the next meeting for Friday, October 10, 2025, at 8:00 AM and set the next regular meeting for October 20, 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 – September 15, 2025
(edited – official proceedings on file Clerk’s office)

A meeting of the Board of Commissioners of Stanton County, Nebraska was held in an open and public session on September 15, 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 September 3, 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 Oertwich, seconded by Huttman to approve the agenda. Voting: Ayes: Oertwich, Huttman and Kment. Nays: None. Motion Carried.

Motion made by Huttman, seconded by Oertwich to approve the minutes of the August 18, 2025, meeting. Voting: Ayes: Huttman, Oertwich and Kment. Nays: None. Motion Carried.

The following correspondence was reviewed and placed on file: Village of Pilger – Ordinance #2025-04 establish waste rates, Belz Cemetery letter, NIRMA – NIRMA Annual Member Meeting and Election of NIRMA Board Members, Center for Rural Affairs – renewable energy development.

Mike Unger, county sheriff, joined the meeting and updated the county board on recent events within the county and other department issues. No action needed by the county board.

Motion made by Oertwich, seconded by Kment to recess the Board of Commissioners Meeting to open the Budget Hearing scheduled at 9:00 AM. Voting: Ayes: Oertwich, Kment and Huttman. Nays: None. Motion Carried.

BUDGET HEARING held September 15, 2025, at 9:00 AM

The 2025-2026 Budget Hearing for Stanton County, Nebraska was held in the open and public session on September 15, 2025, at 9:00 AM in the County Commissioner’s room in Stanton, Nebraska.

Notice of the budget hearing was published in the Stanton Register on September 3, 2025.

Board members present at the hearing were: Douglas Huttmann, Dennis Kment and Douglas Oertwich. No members of the public appeared for the hearing.

The Budget Hearing was opened at 9:00 AM by Chairman Kment for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the proposed budget.

Wanda Heermann, county clerk, made a presentation outlining the key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year’s budget. No change was made to the necessary cash reserves (\$1,300,000.00 General Fund/\$1,200,000.00 Road Fund). To offset operating expenses, \$600,000.00 will be transferred from the Inheritance Tax Fund to the General Fund. The transfer of funds will be accomplished through the claims process. The total tax request requirement for 2025-2026 is \$5,689,860.94 which is an increase of \$219,295.75 from the prior 2024-2025 tax requirement of \$5,470,565.19. Discussion was held on the proposed budget and other budgetary issues.

Motion made by Huttmann, seconded by Oertwich to close the Budget Hearing at 9:25 AM. Voting: Ayes: Huttmann, Oertwich and Kment. Nays: None. Motion Carried.

The Special Hearing to Set Final Tax Request was opened at 9:25 AM by Chairman Kment for the purpose of hearing support, opposition, criticism, suggestions or observation of taxpayers relating to setting the final tax request.

Board members present at the hearing were: Douglas Huttmann, Dennis Kment and Douglas Oertwich. No members of the public appeared for the hearing.

Discussion was held on the tax request for 2025-2026 budget year. The 2025 certified valuation of Stanton County is \$2,399,251,621.00, which is an increase of \$373,041,262.00 from last year’s valuation. The proposed tax levy request is 0.237152, a decrease of 0.032838 per \$100 of assessed value.

Motion made by Huttmann, seconded by Oertwich to close the Special Hearing to Set Final Tax Request at 9:35 AM. Voting: Ayes: Huttmann, Oertwich and Kment. Nays: None. Motion Carried.

The approval and adoption of the 2025-2026 budget will be held at a Special Meeting set for September 22, 2025, at 8:00 AM in the County Commissioner’s Room.

Motion made by Oertwich, seconded by Huttmann to adjourn the budget hearing. Voting: Ayes: Oertwich, Huttmann and Kment. Nays: None. Motion Carried.

The Chairman re-opened the Board of Commissioner’s meeting at 9:35 AM.

Judd Allen, NACO BCBS representative, joined the meeting. General discussion was held on healthcare, insurance renewal and premium rates.

A discussion was held on the Point-C HRS agreements. Documents still need to be reviewed before approval.

Ramsy Robertson, representative of Mainelli Wagner Assoc, joined the meeting. Ramsy updated the county board on various bridge and culvert projects within the county.

Discussion was held on possible purchase of a motor grader/maintainer. Bid Letting set for October 20, 2025, at 10:00 AM.

Mike Frohberg, emergency manager, joined the meeting.

Mike reviewed the 2025 Lower Elkhorn Natural Resources District Hazard Mitigation Plan for Stanton County with the county board. To be eligible for future mitigation funding FEMA requires that jurisdictions formally adopt the Hazard Mitigation Plan (HMP) renewable every 5 years by September 15, 2025.

Motion made by Oertwich, seconded by Huttmann to approve Resolution No. 2025.09-19 adopting the Local Hazard Mitigation Plan update prepared by the Lower Elkhorn Natural Resources District and Lewis and Clark Natural Resources District. Voting: Ayes: Oertwich, Huttmann and Kment. Nays: None. Motion Carried.

Mike informed the county board that he was requested to assist/help at the Missouri River Expo again this year. Discussion was held on NEMA reform changes to public assistance, response and recovery and other changes. Mike advised the county board about future rescue/response exercises in September and October.

Motion made by Huttmann, seconded by Oertwich to approve for the month of August the Documentary Stamp Tax, co shr in the amount of \$1,806.32; County Clerk fees in the amount of \$2,001.25; P&M Fund fees in the amount of \$309.00; Misc Copy fees in the amount of \$20.00; Clerk of the District Court fees in the amount of \$238.34; Passport fees in the amount of \$35.00; County Treasurer’s receipt of money received numbered 24988 – 25039 , inclusive in the amount of \$283,714.69; County Treasurer’s List of Parcels of Real Estate which taxes are delinquent 2024 and back; and place them on file. Voting: Ayes: Huttmann, Oertwich and Kment. Nays: None. Motion Carried.

Motion made by Huttmann, seconded by Oertwich to approve the following Accounts Payable and Payroll claims as presented and order checks drawn on the various funds. Voting: Ayes: Huttmann, Oertwich and Kment. Nays: None. Motion Carried.

GENERAL FUND – Ameritas Retirement, ret-co shr, 11099.02; Antelope Co Shf Dept, boarding etc, 5905.00; Appeara, services, 176.85; Applied Connective Tech, services etc, 16814.30; Arkfeld Lock & Security, services, 159.00; Barnhill Enterprises, equip, 59.00; Kim Bearnes, phone etc, 514.58; Black Hills Energy, utilities, 54.77; BCBS, ins-co shr, 35725.89; Bomgaars, supplies, 33.99; Card Services, supplies, 75.00; Central Plains Valuation, reappraisal costs, 1808.00; Comfort Inn, lodging, 389.85; Cornhusker Auto Cntr, services, 196.10; DAS State Acct, equip fee, 8892.00; Martha Detlefsen, prior service, 12.00; Eakes Office Solutions, supplies, 61.13; Tyler Evans, meals, 42.30; Ewalt Law Office, public defender, 4333.33; Farmer’s Coop, fuel, 1029.75; First Concord Benefits, admin fees, 87.50; Great America Finc, rental pymt, 277.89; Amber Happold, meals etc, 937.39; Douglas Hart, meals etc, 145.68; IRS USA Tax Pymt, so sec tax-co shr, 12487.98; Cowboy Construction, concrete labor, 64350.00; Diane Kander, supplies, 39.87; Stanton Hardware, supplies, 40.98; Lammlie Locke Beaudette, office allow, 996.00; Luedeke Oil Co, fuel etc, 1513.49; Madison Co Treas, prob costs 2024-2025, 14867.98; Madison Natl Life Ins, ins-co shr, 66.06; Marathon Press, supplies, 193.95; Christopher R Mauer, supplies, 120.70; Mark A Melcher, repairs, 2225.00; Janet Meyer, services, 52.50; Midwest Special Services, services, 500.50; MIPS, services etc, 3053.10; NACVSO, reg fees, 400.00; NACO, reg fees, 360.00; Lavern Newkirk, prior service, 17.00; NE Nebr Juv Service, boarding, 1710.00; One Office Solution, supplies, 1403.83; Pender Care Centre Dist, supplies, 46.53; Pitzer Digital, services, 653.45; Point C, hra admin fees, 326.50; Prime Sanitation, service, 79.50; RR

Donnelley, supplies, 211.83; Region 4 Beh Health, 2nd Qu pymt, 4644.00; Stanton Auto Parts, services etc, 439.25; Jack B Scherer Lawn Service, services, 310.96; Russ Schwartz, mowing, 300.00; City Stanton, meter, 823.48; Stanton Co Clk Dist Crt, costs, 75.00; Stanton Co Crt, costs, 398.00; Stanton Co HRA Reimb Acct, HRA contribution-co shr, 3375.00; Stanton Co Imprest Acct, ach fees, 21.50; Stanton Co PPD, utilities, 1668.18; Stanton Telecom, services, 1870.57; Stanton Water Sewer, utilities, 436.05; Sunflower Law, atty fees, 1643.75; Teeco, supplies, 62.95; The Lil Store, fuel, 4591.39; Tyler Technologies, copies, 1.00; Kristin Unger, mileage etc, 49.89; Univ Nebr Lincoln-Stanton Co Extension, phone, 45.02; Verizon Wireless, services, 699.85; Jack’s Uniform Equip, supplies, 258.85; Volkman Plbg Htg, services, 9525.00; Washington Co Shf, boarding, 2015.00; Washtech Car Wash, supplies, 10.25; Windshield Doctors, services, 50.00; Wisner News Chronicle, subscription, 44.00; Cheryl Wolverton, prior service, 11.00; Zero9 Holsters, supplies, 146.80; Sandra Zoubek Co Treas, transfers, 375158.22;

ROAD FUND – AKRS Equip, parts, 473.38; Ameritas Retirement, ret-co shr, 4439.09; ATCO Intl, supplies, 628.40; B’s Enterprises, supplies, 3010.00; Behmer Trucking, hauling, 5625.00; BCBS, ins-co shr, 23413.58; Bomgaars, supplies, 400.66; Mel’s Small Engine, services, 738.82; Bret Burtwistle, hauling, 16200.00; Century Link, services, 98.22; Consolidated Electrical/Electrical Eng Equip, supplies, 15.60; Cornhusker Intl Trucks, services, 139.20; Creston Fertilizer Co, chemicals, 398.70; D&L Towing Recovery, services, 2025.00; Johnson Trucking Sand Gravel, gravel, 54663.98; Doernemann Farm Service, parts, 799.51; Elkhorn Rural PPD, utilities, 43.66; Farmer’s Coop, fuel etc, 7815.21; Fastenal Co, supplies, 763.71; Floor Maintenance Paper Supply, supplies, 55.15; IRS USA Tax Pymt, so sec tax-co shr, 5362.80; Island Supply Welding, supplies, 49.60; K Porter Construction, rock, 5338.83; K’s Marketplace, supplies, 36.17; Kelly Supply, supplies, 155.59; Kimball Midwest, supplies, 124.00; Stanton Hardware, supplies, 53.77; Lammers Trailer Repair, services, 100.77; Luedeke Oil Co, fuel etc, 12293.30; M&K Welding Repair, services, 9991.25; Madison Natl Life Ins, ins-co shr, 18.85; Matteo Sand Gravel Co, gravel, 49512.93; Christopher R Mauer, supplies, 388.97; Midwest Service Sales, supplies, 14103.32; NMC Exchange, services etc, 4676.19; Power Plan, services, 6470.03; Prime Sanitation, services, 50.00; Stanton Auto Parts, parts, 96.48; Ron’s Farm Repair, parts, 107.05; Stalp Gravel Co, gravel, 12951.73; Stanton Co HRA Reimb Acct, HRA contribution-co shr, 2250.00; Stanton Co PPD, utilities, 615.41; Stanton Telecom, services, 335.67; Stanton Water Sewer, utilities, 48.10; Teeco, supplies, 73.25; Truck Center Co, parts, 11.10; Kristin Unger, reimburse, 226.31; US Cellular, services, 96.54; Verizon Connect Fleet, services, 843.36; Village Pilger, utilities, 204.99; Weldon Parts, supplies, 140.44; Sandra Zoubek Co Treas, title fee, 10.00;

EMERGENCY MANAGEMENT FUND – Ameritas Retirement, ret-co shr, 393.86; Black Hills Energy, utilities, 50.37; Bound Tree Medical, supplies, 132.25; Electronic Eng Co, equip, 785.58; Farmer’s Coop, fuel, 223.49; Frohberg Computers, equip, 344.02; Frohberg Electric, repairs, 438.45; Mike Frohberg, meals, 189.90; IRS USA Tax Pymt, so sec tax-co shr, 555.33; Stanton Hardware, supplies, 121.27; Madison Natl Life Inc. ins-co shr, 5.42; One Office Solution, copy contract, 537.42; Prime Sanitation, services, 37.50; Stanton Co PPD, utilities, 233.98; Stanton Telecom, services, 59.63; Stanton Water Sewer, utilities, 60.58; The Lil Store, fuel, 817.58; Jack’s Uniform Equip, supplies, 12.99;

COVID – ARPA FUND – Sandra Zoubek Co Treas, transfer interest, 23403.51;

INHERITANCE TAX FUND – Stanton Co PPD, tower, 152.04;

EMERGENCY 911 FUND – City Norfolk, dispatching, 18493.31; Stanton Telecom, services, 73.23;

COURTHOUSE IMPROVEMENT – Frohberg Electric, repairs, 712.29;

Total aggregate salaries of all county employees \$243,091.31.

Motion made by Oertwich, seconded by Huttmann to adjourn to the Special Meeting set for September 22, 2025, at 8:00 AM and set the next meeting for Friday, October 10, 2025, at 8:15 AM and set the next regular meeting for October 20, 2025, at 8:15 AM. Voting: Ayes: Oertwich, Huttmann and Kment. Nays: None. Motion Carried.

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