

BOARD OF EQUALIZATION PROCEEDINGS – Tuesday, July 7, 2026

A meeting of the Board of Equalization of Stanton County, Nebraska was held in an open and public session on Tuesday July 7, 2026, 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 24, 2026, 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.

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: 2026 Assessment Practices and Procedures of the Stanton County Assessor's office, Nebraska Agricultural Land Valuation Manual, Nebraska Assessor's Reference Manual and 2026 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 Oertwich, seconded by Huttman to recess the Board of Equalization meeting and open the Board of Commissioner's meeting.

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

The chairman reconvened the Board of Equalization meeting at 8:25 AM.

Protest hearings were heard as follows:

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

- 2026-01: Property ID: 3786.00. E½ NE 6-21-2, Ramshorn Precinct. Brad and Tracey Davidson appeared and were sworn in to give testimony. Brad informed the county board of the condition of the house which has not been lived in for 11 years. He stated there have been no improvements made and the house is unlivable. Discussion was held on the property. The county board thanked the Davidsons for their comments.
- 2026-02: Property ID: 3967.00. NW 34-21-2, Ramshorn Precinct. No one appeared. Protest reviewed.
- 2026-03: Property ID: 1686.11. Lot 1 Lori Miller's Subdivision located in NE NW 9-24-1, Spring Branch Precinct. Ron and Sharon Baldo appeared and Ron was sworn in to give testimony. Ron expressed that the valuation was incorrect when comparing cost of square footage with neighboring residences. Discussion was held on the property. The county board thanked the Baldos for their comments.
- 2026-04: Property ID: 1557.00. Pt SW 31-24-2, Dewey Precinct. Tony and Mary Wortmann appeared and Tony was sworn in to give testimony. Tony expressed concerns with the valuations of the 3,000bu and 7,500bu grain bins. He stated that there have been improvements to the residence. Tony expressed his discontent with NPPD placing a power line along the edge of his property and the fence placed on the east-west road located near the substation. The county board thanked the Wortmanns for their comments.
- 2026-05: Property ID: 1994.00. Lot 1 Blk 3 NE Valley Subdivision 2nd Platting located in 8-24-1, Spring Branch Precinct. Robert and Kari Hepner appeared and were sworn in to give testimony. The Hepners advised the county board that there is only 3 bedrooms and only 3½ baths within the house. Discussion was held on the property. A request was made to have the appraisers review the property. The county board thanked the Hepners for their comments.
- 2026-06 and 2026-07: Bob Wolverton and Jim Bodwell appeared and were sworn in to give testimony. Discussion was held on the increase in valuation to the CRP acres. They stated the pasture rent does not cover the taxes for the property. The county board thanked Bob and Jim for their comments. The property IDs and legals are:
2026-06: Property ID: 2732.00. NE SE 22-23-3, Kingsburg Precinct.
2026-07: Property ID: 2728.00. Lot 2 Bodwell Wolverton LS located in NE 22-23-3, Kingsburg Precinct.
- 2026-08: Property ID: 1002.00. S½ SE 4-24-3, Pilger Precinct. Dean Thies appeared on behalf of Kristopher Thies and was sworn in to give testimony. Dean indicated the valuation seems high for the acreage. There is not a well located on the property, it is located ¾ mile on a neighboring property. The county board thanked Dean for his comments.
- 2026-09 and 2026-10: Erin Hasenkamp appeared and was sworn in to give testimony. Erin expressed concerns with the land doubling with no land study completed. He indicated last year he protested and his properties along with 8 others were reviewed and the valuations were lowered. Erin stated that of the 10 properties protested similar to his property and reviewed last year there were 8 properties with no increase this year, but his property and his parents' property increased. He stated that from last year's appraisal there were no changes made. A request was made to have the appraisers review the properties. The county board thanked Erin for his comments. The property IDs and legals are:
2026-09: Property ID: 0001.00. Lots 1,2, N 2.33' Lot 3, Pt Lot 7, Blk 1 Ackerman's & Vac 20' alley, City of Stanton. Jeannette & Stanley Hasenkamp.
2026-10: Property ID: 481.00. Lot 1,2 & 3 Blk 28 Original Town Addn, City of Stanton. Erin and Leslie Hasenkamp.
- 2026-11: Property ID: 3200.00. Pt SE NE 20-22-2, Butterfly Precinct. Daryl Van Fleet was present in the hallway but left before speaking with the county board. Protest reviewed.
- 2026-12: Property ID: 1998.01. Lot 1 Northeastern Valley Subdivision 3rd Platting located in 8-24-1, Spring Branch Precinct. Christiana Prokopec appeared and was sworn in to give testimony. She indicated properties comparable to hers with more square footage was valued less, stated valuation should be on square footage not market value, her property is not even an acre of land and

should not be considered as an acreage. Christiana stated the house is only 2 bedrooms and has an unfinished basement. A request was made to have the appraisers review the property. The county board thanked Christiana for her comments.

- 2026-13: Property ID: 5603974.00. Lot 47 Woodland Park 3rd Development. No one appeared. Protest reviewed.
- 2026-14: Property ID: 2194.01. E 330' of S 660' in NE & Tract 4 located in Pt SE 17-23-1, Elkhorn Precinct. No one appeared. Protest reviewed.
- 2026-15: Property ID: 5500775.00. Lots 3&4 Blk 6, Village of Pilger. Jody Caldwell appeared and was sworn in to give testimony. Jody informed the county board that last year she protested her valuation of 2 lots. The 2 lots were combined and the valuation was lowered. This year the valuation on the combined lot increased back to the previous valuation for 2 lots. Discussion was held on square footage pricing and market sales. The county board thanked Jody for her comments.
- 2026-16: Property ID: 3427.00. E½ NE 19-22-1, Union Creek Precinct. No one appeared. Protest reviewed.
- 2026-17: Property ID: 6094.00. Improvement on Leased Land (IOLL) – 1987 Innsbruck MH. Sandra Nelson and Kurt Quilhot appeared and were sworn in to give testimony. Sandra expressed concern with the extreme increase for a 1987 mobile home. She indicated the value of the mobile home has been increasing each year and felt a mobile home depreciates each year and the valuation should decrease. They currently live on social security and would not be able to sell the mobile home at the listed valuation. A request was made to have the appraisers review the property. The county board thanked Ms. Nelson for her comments.
- 2026-18: Property ID: 3871.00. E½ SE 18-21-2, Ramshorn Precinct. No one appeared. Protest reviewed.
- 2026-19: Property ID: 3068.00. Pt NE SE 34-22-3, Haymow Precinct. Steve Salmons appeared and was sworn in to give testimony. Steve expressed concerns with the increase of valuation on the acre dwelling and does not agree on how the valuations are set. He stated that no improvements has been made since it was last reviewed. Discussion was held on the property. The county board thanked Steve for his comments.
- 2026-20: Property ID: 3873.00. S½ NE 19-21-2, Ramshorn Precinct. No one appeared. Protest reviewed.
- 2026-21: Property ID: 3175.00. Pt S½ SW NW 16-22-2, Butterfly Precinct. Dale Hajek appeared and was sworn in to give testimony. Dale indicated that there have been no improvements to his property, that the waste land and timber are not correct, there is an unused grain bin located on his property and there is a creek running across the area. Discussion was held on the property. The county board thanked Dale for his comments.
- 2026-22: Property ID: 2894.00. SW 8-22-3, Haymow Precinct. No one appeared. Protest reviewed.
- 2026-23: Property ID: 2320.00. Lot 1 Dopson LS located in Pt SE SE 34-23-1, Elkhorn Precinct. No one appeared. Protest reviewed.
- 2026-24: Property ID: 2919.00. W½ SW 12-22-3, Haymow Precinct. No one appeared. Protest reviewed.
- 2026-25: Property ID: 3475.00. W½ NW 26-22-1, Union Creek Precinct. Todd and Ann Zohner appeared and were sworn in to give testimony. Todd stated that rural property land valuation increased 18% and the house valuation increased 30%. He questioned the increase and wondered what comparable property was used. Discussion was held on acreage sites, grassland valuations and CRP acres. The county board thanked the Zohners for their comments.
- 2026-26: Property ID: 3549.00. Pt NE NW 1-21-1, Dimick Precinct. No one appeared. Protest reviewed.
- 2026-27: Property ID: 2313.00. Lot 2 Delbert Timperley's LS located in S½ NE 33-23-1, Elkhorn Precinct. No one appeared. Protest reviewed.
- 2026-28: Property ID: 2511.31. Lot 1 Ballantyne's LS incl Stamm Bdry Change-Parcel B located in NE SE 19-23-2, Stanton Precinct. Tim Stamm appeared and was sworn in to give testimony. Tim stated the house value has doubled in the past 2 years, and no improvements have been made. He said the utility shed is a dog kennel, the lean-to is not new and has been part of the structure since the house was moved. A request was made to have the appraisers review the property. The county board thanked Tim for his comments.
- 2026-29: Property ID: 1676.00. Pt NW SW NE 8-24-1, Spring Branch Precinct. No one appeared. Protest reviewed.
- 2026-30: Property ID: 4128.00. Pt E½ SE 20-21-3, Maple Creek Precinct. No one appeared. Protest reviewed.
- 2026-31: Property ID: 3355.01. Ruzicka's LS located in NE NE 6-21-1, Union Creek Precinct. Loree Zach appeared and was sworn in to give testimony. Loree stated that her valuation has increased, decreased and increased again. She stated that every time the property valuation has increased her house insurance has increased but when the valuation was lowered the house insurance was not lowered. Loree stated the house has settled which has caused some walls to crack. She indicated no improvements have been made to the property. A request was made to have the appraisers review the property. The county board thanked Loree for her comments.
- 2026-32: Property ID: 3278.00. E½ NW 31-22-2, Butterfly Precinct. No one appeared. Protest reviewed.
- 2026-33: Property ID: 3279.00. NE SW 31-22-2, Butterfly Precinct. No one appeared. Protest reviewed.
- 2026-34: Property ID: 1488.02. Lot 2 Dan Timperley's 2nd LS located in Pt SE 21-24-2, Dewey Precinct. Dan and Doreen Timperley appeared and were sworn in to give testimony. Doreen stated their property was valued higher than neighboring properties with grassland and CRP acres. Discussion was held on the different types of grassland and CRP acres and how they are valued. They felt the increase in valuation was too high. The county board thanked the Timperleys for their comments.
- 2026-35: Property ID: 3399.00. NE 14-22-1, Union Creek Precinct. No one appeared. Protest reviewed.
- 2026-36: Property ID: 3399.03. Lot 3 Schroeder-Renner's LS located in NW 14-22-1, Union Creek Precinct. No one appeared. Protest reviewed.
- 2026-37 and 2026-38: Mark Melcher appeared and was sworn in to give testimony.
Property ID: 1503.00. SE SE 23-24-2, Dewey Precinct. Mark advised the county board that the house has been vacant for 15 years and no improvements have been made. He also stated that there is not a well or water to the house. A request was made to have the appraisers review the property.
Property ID: 1507.01. Lot 1 Melcher's LS located in SW SW 24-24-2, Dewey Precinct. Mark stated the house with knob and tube wiring and plaster walls was moved on the property. He feels the increase on the house is high based on the age of the house. A request was made to have the appraisers review the property. The county board thanked Mark for his comments.

- 2026-39: Property ID: 2401.26. Lot 6 Blk 2 Pine Ridge Subdivision located in SW 8-23-2, Stanton Precinct. Tony Kander appeared and was sworn in to give testimony. Tony advised the county board on the valuation increase of the property with no improvements. He stated the valuation is the 3rd highest since 2008 and feels that market analysis is not comparable and no house can be compared the same. His house does not have air conditioning, ductwork, or forced air and the use of electric heaters to heat the residence. A request was made to have the appraisers review the property. The county board thanked Tony for his comments.
- 2026-40: Property ID: 4175.00. W½ SW 28-21-3, Maple Creek Precinct. No one appeared. Protest reviewed.
- 2026-41: Personal Property 10% late filing penalty imposed. No one appeared. Protest reviewed.
- 2026-42: Property ID: 3156.22. Lot 2 Bud’s LS located in W½ NW & replat Lot 3 Chleboun’s LS located in E½ NW 12-22-2, Butterfly Precinct. No one appeared. Protest reviewed.
- 2026-43: Property ID: 2425.00. Pt NE SE 11-23-2, Stanton Precinct. Consuella Borgren appeared and was sworn in to give testimony. Connie explained the condition of the house, siding is compressed, basement is clay tile/bricks, wooden deck is rotted, and no linen closets. She advised that a storage container had been removed in the spring. Discussion was held on comparable sales pricing and valuation. A request was made to have the appraisers review the property. The county board thanked Connie for her comments.
- 2026-44: Property ID: 1844.00. Pt NE 28-24-1, Spring Branch Precinct. Andrew Scholting appeared and was sworn in to give testimony. Andrew indicated that the acreage property was purchased 4 years ago 2 dwellings. He stated the houses were built in the 1980’s with no improvements and had been rentals. Discussion was held on the property. A request was made to have the appraisers review the property. The county board thanked Andrew for his comments.

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

Decisions on the protests will be determined by the Board of Equalization on July 20, 2026 and a copy will be mailed to each protester.

List of Report of Destroyed Real Property forms of damage occurring on or after January 1 and before July 1 of the current year that were filed with the County Clerk and County Assessor are as follows:

- 01-2026DP: Property ID: 2313.00. Lot 2 Delbert Timperley’s LS located in S½ NE 33-23-1, Elkhorn Precinct.
- 02-2026DP: Property ID: 1707.00. NE NW 12-24-1, Spring Branch Precinct.
- 02-2026DP: Property ID: 1687.00. SW 9-24-1, Spring Branch Precinct.

Motion made by Huttman, seconded Kment to continue the decisions on the Report of Destroyed Real Property forms to the July 20, 2026 meeting on the Report of Destroyed Real Property forms filed.

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

Motion made by Huttman, seconded by Oertwich to close the protest hearing.

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

Motion made by Oertwich, seconded by Huttman to adjourn and continue to the next meeting set for July 20, 2026, at 8:00 AM.

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

Attest: _____

Wanda Heermann, County Clerk

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

COMMISSIONER’S PROCEEDINGS – Tuesday, July 7, 2026

A meeting of the Board of Commissioners of Stanton County, Nebraska was held in an open and public session on Tuesday July 7, 2026, 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 24, 2026, 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 Oertwich, seconded by Huttman to recess the Board of Commissioner’s meeting to reconvene the Board of Equalization meeting.

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

The chairman reconvened the Board of Commissioner’s meeting at 2:00 PM.

General discussion was held on issues to be placed on the July 20, 2026 agenda.

Motion made by Huttmann, seconded by Oertwich to adjourn and continue to the next meeting set for July 20, 2026 at 8:15 AM.

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

Attest: _____
Wanda Heermann, County Clerk

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