

BOARD OF EQUALIZATION PROCEEDINGS – August 17, 2026
(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 August 17, 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 August 5, 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.

No members of the public 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 Huttman, seconded by Oertwich to approve the agenda. Voting: Ayes: Huttman, Oertwich and Kment. Nays: None. Motion Carried.

Motion made by Oertwich, seconded by Kment to approve the minutes of the July 20, 2026, meeting. Voting: Ayes: Oertwich, Kment and Huttman. Nays: None. Motion Carried.

Amber Happold, county assessor, presented the Notice of Rejection of Homestead Exemption (Form 458R). Discussion was held on the reasons to deny the homestead exemption application.

Motion made by Oertwich, seconded by Huttman to deny the homestead exemption application for real property located in Out Lot K & N 60’ of S 580”, S10’ of S 120’ of N 445’ & Tract 5, all in Out Lot E, Village of Pilger, because the applicant does not own the home and does not occupy the home. Voting: Ayes: Oertwich, Huttman and Kment. Nays: None. Motion Carried.

Amber Happold presented and explained the correction sheets for the month.

Motion made by Oertwich, seconded by Huttman to approve and authorize the chairman to sign the correction sheets numbered 299 - 303 and place them on file. Voting: Ayes: Oertwich, Huttman and Kment. Nays: None. Motion Carried.

Motion made by Huttman, seconded by Oertwich to adjourn and set the next regular meeting for September 21, 2026, 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 – August 17, 2026
(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 August 17, 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 August 5, 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.

No members of the public attended the meeting.

Following the Pledge of Allegiance to the flag of the United States of America the meeting was called to order at 8:20 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 Kment, seconded by Huttman to approve the minutes of the July 20, 2026, meeting. Voting: Ayes: Kment, Huttman and Oertwich. Nays: None. Motion Carried.

Discussion was held on the three (3) proposals received from Eagleview Pictometry for imagery mapping. The current contract with Eagleview is set to expire December 31, 2026. The renewal would be for another six-year/two-project quote (2027 and 2030). Quotes received were for 6 year annual payments: \$21,490.00 (\$128,940) for 6”/2”imagery; \$34,600.00 (\$207600.00) for 2”/2’ imagery; and \$35,680.00 (\$214,080.00) for 1”/3”/3”imagery. The proposals were reviewed as to imagery quality and annual fees.

Motion made by Kment, seconded by Oertwich to accept the \$35,680.00 (\$214,080.00) for 1”/3”/3”imagery and authorize the chairman to sign the 6 year contract when received. Voting: Ayes: Kment, Oertwich and Huttman. Nays: None. Motion Carried.

Motion made by Huttman, seconded by Oertwich to approve Resolution No. 2026.08-20 to add and release pledged security at Stanton State Bank, Stanton Nebraska. Voting: Ayes: Huttman, Oertwich and Kment. Nays: None. Motion Carried.

Lee Renn, custodian/maintenance, appeared before the county board to review the quote received from Bomgaars for a gas leaf blower backpack in the amount of \$599.99. The use of the leaf blower would be to remove leaves and light snow on the courthouse sidewalks and on the Veterans’ Memorial Park sidewalks. A discussion was held on the quote received.

Motion made by Huttmann, seconded by Kment to authorize Lee to purchase the leaf blower from Bomgaars in the amount of \$599.99. Voting: Ayes: Huttmann, Kment and Oertwich. Naves: None. Motion Carried.

The county clerk presented quotes received from One Office for the replacement of the Sharp MX-M4071 copy machine in the breakroom and an upgrade to the courthouse postage meter. The copy machine is five years old, and the maintenance agreement will increase in September to \$620 per month. The purchase price for a Sharp B/W BP51M45 Digital Copier/Scanner/Printer is \$4,195.00 with trade-in and the monthly maintenance fee will be \$120. This would be a savings of \$500 per month. The postage meter lease will expire in November. Currently the monthly lease payment is \$174, but with an upgrade to a newer Fusion A5 postage meter the monthly fee would be \$188.55 for a 63 month lease (buyout of current lease and trade-in of current meter). Discussion was held on the usage, machines and costs.

Motion made by Huttmann, seconded by Oertwich to purchase the Sharp B/W BP51M45 Digital Copier/Scanner/Printer with trade-in for \$4,195.00 and monthly maintenance fee of \$120.00; and to lease a new Fusion A5 postage meter for 63 months at the rate of \$188.55 per month with buyout of current lease and trade-in of current meter. Voting: Ayes: Huttmann, Oertwich and Kment. Naves: Motion Carried.

Discussion was held on the correspondence received from the Nebraska Department of Administrative Services on the adjusted mileage rate to match the mid-year IRS rate effective July 1, 2026.

Motion made by Oertwich, seconded by Huttmann to approve the revised mileage rate to \$.76 cents/mile effective July 1, 2026, for all reimbursable mileage incurred by county employees; and further providing that the sheriff is permitted to charge an additional \$.03 cents/mile for paper service all as per NRS §81-1176. Voting: Ayes: Oertwich, Huttmann and Kment. Naves: None. Motion Carried.

Preliminary levy allocation requests from Stanton County Agricultural Society [General], Stanton County Rural Fire District [General] and Hoskins Rural Fire District [General] were reviewed.

Motion made by Huttmann, seconded by Oertwich to approve Resolution No. 2026.08-21 for the tax allocations requested for the 2026-2027 Year. Tax allocations requested for the 2026-2027 Fiscal Year are approved as follows: Stanton County Agricultural Society [General] \$93,876.80; Stanton County Rural Fire District [General] \$301,308.00; Hoskins Rural Fire District [General] \$91,000.00. Voting: Ayes: Huttmann, Oertwich and Kment. Naves: None. Motion Carried.

A Joint Public Hearing (if necessary) will be held Thursday, September 17, 2026, at 6:15 PM in the Stanton County Courthouse. The political subdivisions who might be required to participate are Stanton County, the City of Stanton and the Stanton School District, if the increase to their property tax request is greater than the allowable growth percentage as defined in §77-1633.

The board reviewed the proposed 2026-2027 fiscal year budget with the county clerk. A discussion was held on the budget and the 2026-2027 property tax request compared to the 2025-2026 property tax request. Various funds were reviewed and adjustments were made to the road and courthouse improvement funds. The cash reserve was increased in the road fund by \$300,000 with funds being transferred from the Inheritance Tax Fund to offset this increase. The total tax request for 2026-2027 is \$5,441,809.01, a decrease of \$248,051.93. The estimated 2026 tax levy rate will be a decrease from the prior tax year due to the decrease in the property tax request. Stanton County is not required to participate in the joint public hearing but will be required to hold the special hearing to set the final tax request. At the time of the discussion the 2026 taxable valuation for Stanton County was not on file.

A copy of the 2026-2027 fiscal year budget is on file in the county clerk’s office and will be available on the county website. The notice of the budget hearing and budget summary will be published prior to the budget hearing.

The Budget Hearing is scheduled for September 14, 2026, at 9:00 AM and the Special Hearing to Set Final Tax Request is scheduled for September 14, 2026, at 9:15 AM (time approximate at the conclusion of the budget hearing). The 2026-2027 fiscal year budget will be approved on September 21, 2026, at 9:00 AM during the regular monthly meeting. [Budget Hearing Notice to be published September 2, 2026]

Kylee Klug, Planning and Zoning Administrator, joined the meeting.

The chairman opened the hearing at 9:30 AM on the Residential Use Permit application of Kyle Kabes (applicant)/Thomas and Susan Kabes (landowners) to construct a residence on property located on Lot 2, Wolff Lot Split in the NE 33-21-2. Tom Kabes and Nick Jindra appeared for the hearing. Kylee explained the permit and noted the previous home has been demolished, and a new residence will be built in the same location, an existing well will be used, a new septic system will be installed, all required setbacks are in place and the new residence location is not in the floodplain. A discussion was held on a livestock feeding operation south of the proposed site. She stated that the applicant and the livestock feeding operation owner have agreed that a waiver of distance and impact easement will be filed to protect the livestock feeding operation owner if they want to expand and if this property is sold in the future.

Motion made by Oertwich, seconded by Huttmann to close the hearing. Voting: Ayes: Oertwich, Huttmann and Kment. Naves: None. Motion Carried.

Motion made by Oertwich, seconded by Huttmann to approve the Residential Use Permit application of Kyle Kabes (applicant)/Thomas and Susan Kabes (landowners) to construct a residence on property located on Lot 2, Wolff Lot Split in the NE 33-21-2, as per Planning Commission recommendations. Voting: Ayes: Oertwich, Huttmann and Kment. Naves: None. Motion Carried.

Michael Westhoff, representative of Tier One, Trever Turner, general manager of Stanton County PPD, and Ramsy Robertson, representative of Mainelli Wagner Assoc, joined the meeting.

Kylee presented the building permit application of Tier One (applicant)/Bitcorn LLC (landowner) to construct a data center on property located on Lot 2 REA Addition in Pt SW NE 6-23-1. The application is to decommission the current 9 pod structure with an enclosed data center building. The use of the building will be similar to the current usage in an industrial area. Discussion was held with Mr. Westhoff on the closed loop system, water usage, power usage, noise and generator use. Kylee informed the county board of the floodplain regulations, elevation certificate and building setback requirements.

Motion made by Oertwich, seconded by Kment to approve and authorize Kylee Klug, Planning and Zoning Administrator, to approve and sign the Application for Zoning/Building Permit of Tier One (applicant)/Bitcorn LLC (landowner) to construct a data center on property located on Lot 2 REA Addition in Pt SW NE 6-23-1 contingent that flood plain regulations and building setbacks are met. Voting: Ayes: Oertwich, Kment and Huttmann. Naves: None. Motion Carried.

Kylee outlined the changes to zoning operations due to the passage of LB663 (2025). A discussion was held on the planning commission and county board deadline to approve or deny special use or conditional use permits, establish regulations for potential projects currently non-regulated, and other items affected by LB663. Also discussed was the continuing education requirement for the planning commission, county attorney, and county board members.

Kylee briefed the commissioners on the Safety Committee meeting topics. She informed the county board of CPR certifications for new and current employees (new/refresh), discussed updating the control system for the courthouse thermostats, and security concerns during after hour meetings.

W. Bert Lammler, county attorney, and Mike Unger, county sheriff, joined the meeting.

A discussion was held with Mike on the disposal of surplus property. He was informing the county board of vehicles to be sold or traded toward the purchase of a new vehicle. It was discussed to either trade the pickup or transfer to another department. Mike advised the county board he was going to sell or trade-in firearms no longer used by his department. The county board asked Mike to maintain a list of the items disposed and the means of disposal.

Ramsy advised the county board that the bridge abutment project on 566 Ave north of 843 Rd has been completed. He stated that the bridge replacement on 840 Rd west of 569 Ave is set to begin this week. General discussion held on other road projects.

Motion made by Huttman, seconded by Oertwich to approve Resolution No. 2026.08-22 to authorize the chairman to sign the County Annual Certification of Program Compliance to Nebraska Board of Public Roads Classifications and Standards 2026. Voting: Ayes: Huttman, Oertwich and Kment. Nays: None. Motion Carried. [copy of County Annual Certification of Program compliance to Nebraska Board of Public Roads Classifications and Standards 2026 on file in county clerk's office]

A discussion was held on the need to appoint an interim assessor due to the resignation of Amber Happold, county assessor, effective August 31, 2026. Members of the county board have previously discussed the position of interim assessor with Leslie Hasenkamp, deputy assessor.

Motion made by Huttman, seconded by Oertwich to appoint Leslie Hasenkamp, deputy assessor, as the interim county assessor effective September 1, 2026. Voting: Ayes: Huttman, Oertwich and Kment. Nays: None. Motion Carried.

Mike Froberg, emergency manager, joined the meeting. Discussion was held on the establishment of an interlocal agreement to provide emergency management services with Cuming County. Mike also noted that the current paging service is changing the way pages are received through cellular phones, which would potentially increase costs substantially. There have been numerous complaints by fire department personnel over the current paging service. He is working with current fire chiefs and the Norfolk Dispatch center in reviewing compatible vendors for this type of service. Mike informed the county board he was requested to assist with the Mobile Operations Center Thursday through Saturday at the Thunder by the River event being held in Wisner. Mike advised the county board that he was able to assist the Stanton Health Center in registering their facility into the Hyper-Reach Public Notification System, so they will now automatically receive phone calls and texts during severe weather.

Mr. Lammler requested the county board to enter into a closed session to discuss litigation.

Motion made by Huttman, seconded by Oertwich to enter into a closed session at 11:20 AM for a discussion on litigation. Voting: Ayes: Huttman, Oertwich and Kment. Nays: None. Motion Carried.

The county clerk remained at the request of the county board and all others in attendance left the meeting. The board came out of closed session at 11:50 AM.

Motion made by Huttman, seconded by Oertwich to resume the open meeting. Voting: Ayes: Huttman, Oertwich and Kment. Nays: None. Motion Carried.

The following correspondence was reviewed and placed on file: NNSWC – Landfill Site Observation July 8, 2026 and August 1, 2026; Auction Time – sale surplus property; Crystal Hestekind, Chief Probation Officer, Dist No. 7 – 2025-2026 Budget remittance; FEMA.DHAS.GOV – FEMA PA Notification – Project Closeout (Project #113849 – Disaster – 4420DR); Michele York, Nebraska DWEE – North Fork Elkhorn and Lower Elkhorn Watershed Floodplain Mapping Project; Nebraska DOT – Bridge Loan Posting Responsibilities and Confirmation Requirements.

Motion made by Huttman, seconded by Oertwich to approve for the month of July the Documentary Stamp Tax, co shr in the amount of \$2,731.34; County Clerk fees in the amount of \$3,426.00; P&M Fund fees in the amount of \$482.00; Misc Copy fees in the amount of \$25.00; Clerk of the District Court fees in the amount of \$122.83; Passport fees in the amount of \$140.00; County Treasurer's receipt of money received numbered 25665 – 25745, inclusive in the amount of \$509,370.33; County Sheriff's 1st Quarter Report 2026; and place them on file. Voting: Ayes: Huttman, Oertwich and Kment. Nays: None. Motion Carried.

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

GENERAL FUND

Ameritas Retirement, ret-co shr, 11190.33; Antelope Co Shf, boarding, 130.00; Appera, services, 161.11; Applied Connective Tech, services etc, 2941.12; Kim Bearnese, phone, 40.00; Big Red Printing, supplies, 1435.72; Black Hills Energy, utilities, 101.33; BCBS, ins-co shr, 27771.27; Card Services, supplies, 25.00; CATV Stanton dba Town Co Tech, services, 178.24; Central Plains Valuation, services, 1040.00; City Norfolk, inspect fees, 324.08; Colfax County Press, services, 255.00; Cornhusker Auto Cntr, services, 511.35; DAS State Acct, equip fee etc, 8862.00; Martha Detlefsen, prior service, 12.00; Dudley Laundry Co Jan X Janitorial, supplies, 185.67; Ewalt Law Office, public defender, 4550.00; Faith Health, services, 1595.50; Farmer's Coop, fuel, 654.18; First Concord Benefits, fees, 67.50; Great Amer Finc, rental pymt, 282.15; Hall Co Crt, copy fees, 2.50; Amber Happold, meals mileage, 182.81; Holiday Inn Kearney, lodging, 279.90; Jordan Howell, services, 45.00; IRS USA Tax, co sec tax-co shr, 12675.40; K's Marketplace, supplies, 13.86; Diane Kander, supplies, 13.04; Walter A Lammler Jr, mileage copies, 175.60; L4 Hardware dba Stanton Hardware, supplies, 145.60; LLB Law Group, office allow, 1042.00; Luedeke Oil Co, fuel, 1161.95; Lynn Peavey, supplies, 30.24; MJ Donovan Enterprises, supplies, 770.24; Madison Co Shf, services, 17.06; Madison Co Treas, prob costs, 11372.70; Madison Natl Ins Co, ins-co shr, 71.48; Menards, supplies, 151.14; Midwest Special Services, services, 74.50; MIPS, services, 3011.00; Natl Assoc Co Treas Finc Office, membership dues, 100.00; NACO- reg fees, 150.00; NE Public Health Env Lab, services, 105.00; Lavern Newkirk, prior service, 17.00; NIRMA, EPL deductible, 5000.00; One Office, supplies, 728.67; Pierce Co Shf, boarding, 750.00; Pilger Store, fuel, 476.56; Pitzer Digital, services, 583.35; Point C, hra admin fees, 270.50; Postmaster, box rent, 708.00; Prime Sanitation, services, 79.50; Stanton Auto Parts, services, 295.73; Schneider Geospatial, GIS services, 24888.00; Brandon Schock/Schocks Properties, mowing, 1750.00; Stanton Co Clk, postage, 35.00; Stanton Co Dist Crt, costs, 36.00; Stanton Co Crt, costs, 638.00; Stanton Co HRA Reimb Acct, HRA contribution-co shr, 3120.00; Stanton Co Imp Acct, ach fees, 20.25; Stanton Co PPD, utilities, 2046.89; Stanton Telecom, services, 1826.70; Stanton Water Sewer, utilities, 581.02; State Nebr Dept Corr, boarding medical, 3146.88; State Nebr Dept MV, copies, 7.50; Stratton Law Group, atty fees, 960.48; Teeco, supplies, 58.95; The Lil Store, fuel, 4228.80; Thurston Co Shf, boarding, 490.00; Univ Nebr Lincoln Stanton Co Ext, telephone, 45.02; Verizon Wireless, services, 700.02; Washtech Car Wash, supplies, 52.50; Cheryl Wolverton, prior service, 11.00; Sandra Zoubek Co Treas, postage, 5000.00;

ROAD FUND

805 Automotive, services, 594.79; Ameritas Retirement, ret-co shr, 5079.86; Appera, services, 47.12; ATCO Intl, supplies, 257.00; Backus Sand Gravel, gravel, 2238.81; Bauer Built, services, 1683.60; Black Hills Energy, utilities, 132.06; BCBS, ins-co shr, 20702.32; Cap Gravel, gravel etc, 990.90; Century Link, services, 95.73; Clarkson Plbg Htg, supplies etc, 29.80; Elkhorn Rural PPD, utilities, 42.87; Farmer's Coop, fuel, 9220.92; Hoskins Mfg, services, 50.00; IRS USA Tax Pymt, so sec tax-co shr, 6204.07; Island Supply Welding, supplies, 381.00; K Porter Construction, concrete, 835.89; K's Marketplace, supplies, 40.37; Kaup Forage Turf, seeding, 186.00; Kimball Midwest, supplies, 139.53; L4 Hardware dba Stanton Hardware, supplies, 25.48; LG Everist, rock, 8137.92; Luedeke Oil Co, fuel etc, 15684.54; Madison Natl Life Ins, ins-co shr, 24.90; Matteo Sand Gravel Co, gravel, 35006.37; Medical Enterprises, services, 61.00; Menards, supplies, 317.71; NMC Exchange, services, 4242.28; Pilger Store, fuel, 7206.69; Pinkelman Truck Trailer, services, 15588.86; Pitzer Digital, services, 195.82; Powerplan, services, 9145.51; Prime Sanitation Service, services, 50.00; RDO Truck Centers, services, 2075.12; Ramaekers Inc B&A Welding, culverts, 492.65; Ron's Farm Repair, parts, 351.50; Rueter Zenor dba Rueters, parts, 85.46; Schroeder Land Surveying, surveying, 2700.00; Seals and Service, services, 2580.00; STA-BILT Construction, armor coat pymt, 216443.04; Stanton Co HRA Reimb Acct, HRA

contribution-co shr, 2288.00; Stanton Co PPD, utilities, 638.96; Stanton Telecom, services, 334.60; Stanton Water Sewer, utilities, 96.26; Russell Stodola, cdl fee, 35.00; T-Mobile, services, 21.73; Teeco, supplies, 99.50; Topp’s Body Shop, services, 70.00; Tri-State Comm, equip, 1076.00; Verizon Connect Fleet, services, 960.08; Village Pilger, utilities, 131.90;
EMERGENCY MANAGEMENT FUND
Ameritas Retirement, ret-co shr, 393.86; John Avidano dba Ideal HTML, subs fees, 1705.00; Black Hills Energy, utilities, 51.88; Bomgaars, supplies, 100.95; Farmer’s Coop, fuel, 102.88; Mike Frohberg, meals etc, 524.04; IRS USA Tax Pymt, co sec tax-co shr, 698.14; L4 Hardware dba Stanton Hardware, supplies, 109.39; Madison Natl Life Ins, ins-co shr, 5.42; Menards, supplies, 392.64; Motoplex Norfolk, services, 330.44; NACO, reg fee, 30.00; One Office, supplies, 199.00; Prime Sanitation, services, 25.00; Renegade, supplies, 203.94; Stanton Auto Parts, parts, 57.66; SDS Weather LLC, software, 700.00; Stanton Co PPD, utilities, 319.08; Stanton Telecom, services etc , 131.06; Stanton Water Sewer, utilities, 45.47; The Lil Store, fuel, 1055.72; Tri-State Comm, part, 27.00;
INHERITANCE TAX FUND
Menards, supplies, 141.47; Stanton Co PPD, tower, 228.16;
EMERGENCY 911 FUND
City Norfolk, dispatching, 19198.06; Operation Comfort HVAC Repair, AC unit repairs, 5780.00; Stanton Telecom, services, 73.23;
Total aggregate salaries of all county employees \$258,306.99.

Motion made by Oertwich, seconded by Huttmann to adjourn and set the Budget Hearing for September 14, 2026, at 9:00 AM and set the next regular meeting for September 21, 2026, 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