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**BOARD OF EQUALIZATION PROCEEDINGS – July 13, 2022**  
(edited – official proceedings on file Clerk’s office)

A meeting of the Board of Equalization of Stanton County, Nebraska was held in the open and public session on July 13, 2022, at 8:00 AM in the County Commissioner’s room in Stanton, Nebraska.

Present upon roll call were: Douglas Huttman, Dennis Kment and Duane Rehak, Board of Equalization. Wanda Heermann, County Clerk and Cheryl Wolverton, County Assessor, were also present.

Advance notice of the meeting was given by publication in the Stanton Register on July 6, 2022, a copy of the proof of publication being attached to these minutes.

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 8:05 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 Rehak to approve the agenda. Voting: Ayes: Huttman, Rehak and Kment. Nays: None. Motion Carried.

June 20, 2022 proceedings to be approved at the July 18, 2022 meeting.

The chairman opened the protest hearing at 8:08 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: 2022 Assessment Practices and Procedures of the Stanton County Assessor’s office, Nebraska Agricultural Land Valuation Manual, Nebraska Assessor’s Reference Manual and 2022 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 Huttman, seconded by Kment to recess the Board of Equalization meeting to open the Board of Commissioners meeting. Voting: Ayes: Huttman, Kment and Rehak. Nays: None. Motion Carried.

The chairman re-opened the Board of Equalization meeting at 8:25 AM.

Protest hearings were heard as follows:

2022 – 01: E ½ NW 15-22-3, Haymow Prec, 80 acres. Ed Sokol appeared for the protest and was sworn in to give testimony. Mr. Sokol advised the board on the condition of his residence, location of residence from county road, location of residence from hog farrowing facilities and felt the value of his residence should not be increased. Discussion held on market values. The board thanked Mr. Sokol for his comments and advised him a decision will be made on the protest July 18, 2022.

2022 – 02: Lot 3 and E 37.72’ Lot 4, Blk 22, Original Town, City of Stanton. No one appeared. Protest reviewed.

2022 – 03: Lot 4, Ron Wolff’s Subdivision, City of Stanton, 19-23-2, Stanton Prec. Robert Heese appeared for the protest and was sworn in to give testimony. Mr. Heese advised the board the valuation of the residence has increased since 2019 and presented a comparable sheet (marked 2022-03 Exhibit 1). Discussion held on the unusual market sales the past couple of years, sales of past years to projected market value increase. The board thanked Mr. Heese for his comments and advised him a decision will be made on the protest July 18, 2022.

2022 – 04: Lots 1, 2, Pt 3, Blk 25, Village of Pilger. No one appeared. Protest reviewed.

2022 – 05: Pt SW SW 9-22-1, Union Creek Prec, 10.12 acres. No one appeared. Protest reviewed.

2022 – 06: Lot 1, Pt Lot 2 Willer’s 2<sup>nd</sup> Lotsplit, S ½ 3-24-1 incl Lot Boundary change, Spring Branch Prec. No one appeared. Protest reviewed.

2022 – 07: Pt SE NW 29-23-2. No one appeared. Protest reviewed.

2022 – 08: Lot 6, Blk 2, Pine Ridge Subdivision, SW 8-23-2. Tony Kander appeared for the protest and was sworn in to give testimony. Mr. Kander advised the board on the valuation increases of the residence with little or no improvements, no changes to any of the buildings and presented a valuation/tax increase sheet (marked 2022-08 Exhibit 1). Discussion held on condition of the property. The board thanked Mr. Kander for his comments and advised him a decision will be made on the protest July 18, 2022.

2022 – 09: Lots 1,2, E ½ 3, Blk 4, Original town, City of Stanton. Tony Kander appeared for the protest and was previously sworn in to give testimony on protest 2022 – 08. Mr. Kander advised the board that the condition of the residence has not changed but the valuation has increased and presented a valuation/tax increase sheet (marked 2022-09 Exhibit 1). Discussion held on the condition of the property. The board thanked Mr. Kander for his comments and advised him a decision will be made on the protest July 18, 2022.

2022 – 10: W ½ NW & SE NW 24-23-1, Elkhorn Prec, 120 acres. No one appeared. Protest reviewed.

2022 – 11: Lot 2 Wilson’s 2<sup>nd</sup> Addn in N ½ NW 19-24-1, Spring Branch Prec. Erik Wilson appeared for the protest and was sworn in to give testimony. Mr. Wilson advised the board he recently built a shouse classified as a pole barn and not stick build. Discussion held on the cost of materials to build compared to the valuation assessed. The board thanked Mr. Wilson for his comments and advised him a decision will be made on the protest July 18, 2022.

2022 – 12: Lots 10, 11, 12, Blk 25, Village of Pilger. No one appeared. Protest reviewed.

2022 – 13: Lot 1 Porter-Fisher Lot Split Pt of Lot 2 Donald Hoehne’s Lot Split in SW 28-24-1, Spring Branch Prec, 9.03 acres. No one appeared. Protest reviewed.

Decisions of the Board of Equalization will be determined on July 18, 2022 and a copy will be mailed to each protester.

Motion made by Huttman, seconded by Rehak to close the protest hearing. Voting: Ayes: Huttman, Rehak and Kment. Nays: None. Motion Carried.

The board reviewed the Report of Destroyed Real Property form for damage occurring on or after January 1 and before July 1 of the current year filed with the County Clerk and County Assessor’s office.

Decision was made on the following destroyed real property form: 01 – 2022DP: Parcel ID: 00003373.00, Pt SW SW 9-22-1, Union Creek Precinct, 10.12 acres. Motion made by Huttman, seconded by Rehak that after review the damage did not exceed 20% of the current assessed value and the submission is denied. Voting: Ayes: Huttman, Rehak and Kment. Nays: None. Motion Carried.

Cheryl Wolverton, county assessor, 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 Rehak to approve the list of over/under valued property and allow the County Assessor to adjust the tax rolls. Voting: Ayes: Huttman, Rehak and Kment. Nays: None. Motion Carried.

Motion made by Rehak, seconded by Huttman to adjourn and set the next meeting for July 18, 2022, at 8:00 AM. Voting: Ayes: Rehak, Huttman and Kment. Nays: None. Motion Carried.

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

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**COMMISSIONER'S PROCEEDINGS – July 13, 2022**  
(edited – official proceedings on file Clerk's office)

A meeting of the Board of Commissioners of Stanton County, Nebraska was held in the open and public session on July 13, 2022, at 8:15 AM in the County Commissioner's room in Stanton, Nebraska.

Present upon roll call were: Douglas Huttman, Dennis Kment and Duane Rehak, Board of Commissioners. Wanda Heermann, County Clerk was also present.

Advance notice of the meeting was given by publication in the Stanton Register on July 6, 2022, a copy of the proof of publication being attached to these minutes.

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 Rehak to approve the agenda. Voting: Ayes: Huttman, Rehak and Kment. Nays: None. Motion Carried.

June 20, 2022 proceedings to be approved at the July 18, 2022 meeting.

The following correspondence was reviewed and placed on file: John Kuehn, Navigator Co2 Ventures – team meeting; Annexation Map – City of Norfolk; Judy Borer – Highway Archeology Program – 2022 CBMP Archeological Review.

Motion made by Rehak, seconded by Huttman to approve Resolution No. 2022.07-19 to add pledged security. Voting: Ayes: Rehak, Huttman and Kment. Nays: None. Motion Carried.

Motion made by Huttman, seconded by Rehak to approve Resolution No. 2022.07-20 to cancel outstanding check 21060147 in the amount of \$111.00. Voting: Ayes: Huttman, Rehak and Kment. Nays: None. Motion Carried.

Motion made by Huttman, seconded by Rehak to approve the following Accounts Payable claims as presented and order checks drawn on the various funds: Road Fund - NE Nebraska Energy Systems Inc, material, 59637.60; Sandra Zoubek Co Treas, cash acct, 111.00.

Motion made by Rehak, seconded by Huttman to recess the Board of Commissioner's meeting to re-open the Board of Equalization meeting. Voting: Ayes: Rehak, Huttman and Kment. Nays: None. Motion Carried.

The chairman re-opened the Board of Commissioner's meeting at 10:20 AM.

Motion made by Huttman, seconded by Rehak to adjourn and set the next meeting for July 18, 2022, at 8:15 AM. Voting: Ayes: Huttman, Rehak and Kment. Nays: None. Motion Carried.

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