

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

January 9, 2024

A meeting of the Howard County Board of Equalization was convened in open and public session on the 9th day of January, 2024, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 3rd day of January 2024, a proof of publication filed in the Clerk's office. Copies of the agenda were posted in the Courthouse, mailed to each Commissioner, and kept current and available to the public at the Clerk's office.

Chairman Hirschman called the meeting to order at 8:30 a.m. Roll Call: Gary Rasmussen, Absent; Kathy Hirschman, Aye; and Jessie Urbanski, Absent. Also present is County Clerk Brenda Klanecky. Due to the weather, the meeting was recessed until 10:00 a.m. Present at 10:00 a.m. were County Commissioners, Gary Rasmussen, Kathy Hirschman, County Clerk Brenda Klanecky and County Assessor Neal Dethlefs. Absent is County Commissioner, Jessie Urbanski and County Attorney Dave Schroeder.

Pledge of Allegiance

Chairman Hirschman also stated to those in attendance that a current copy of the Nebraska Open meetings Act is available for review and indicated the location of such copy in the room where the meeting is being held. All who were present participated in the Pledge of Allegiance.

Tax Correction

County Assessor Neal Dethlefs presented one tax correction due to late filing of personal property to the Board. The Board reviewed the correction. Rasmussen made a motion to approve the tax correction as presented and seconded by Hirschman. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Absent.

Motion was made by Rasmussen and seconded by Hirschman to adjourn the Board of Equalization meeting at 10:03 a.m. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Absent.

Dated this 9th day of January, 2024.

Kathy Hirschman, Chairman
Howard County Board of Equalization

Attest:

Brenda Klanecky
Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

February 27, 2024

A meeting of the Howard County Board of Equalization was convened in open and public session on the 27th day of February, 2024, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 21st day of February 2024, a proof of publication filed in the Clerk's office. Copies of the agenda were posted in the Courthouse, mailed to each Commissioner, and kept current and available to the public at the Clerk's office.

Chairman Hirschman called the meeting to order at 8:30 a.m. Roll Call: Gary Rasmussen, Aye; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also Present is County Clerk, Brenda Klanecky and County Assessor, Neal Dethlefs.

Pledge of Allegiance-

Chairman Hirschman also stated to those in attendance that a current copy of the Nebraska Open meetings Act is available for review and indicated the location of such copy in the room where the meeting is being held.

Permissive Exemptions - County Assessor, Neal Dethlefs presented a list of the Permissive Exemptions to the Board. The Assessor has approved the Exemptions and is required to present a list for review by the Board every four years. The Board reviewed the list and asked questions of the Assessor. Urbanski made a motion to approve the list of Permissive Exemptions as presented and seconded by Rasmussen. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

Tax Correction- The tax correction was due to tax acceleration of personal property sold in 2024. Total tax is \$28.38. Urbanski made a motion to approve the tax correction and seconded by Rasmussen. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

Motion was made by Rasmussen and seconded by Urbanski to adjourn the Board of Equalization meeting at 8:36 a.m. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

Dated this 27th day of February, 2023.

Kathy Hirschman, Chairman
Howard County Board of Equalization

Attest:

Brenda Klanecky
Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

April 23, 2024

A meeting of the Howard County Board of Equalization was convened in open and public session on the 23rd day of April, 2024, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 17th day of April 2024, a proof of publication filed in the Clerk's office. Copies of the agenda were posted in the Courthouse, mailed to each Commissioner, and kept current and available to the public at the Clerk's office.

Chairman Hirschman called the meeting to order at 8:30 a.m. Roll Call: Gary Rasmussen, Absent; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also present is County Clerk Brenda Klanecky.

Pledge of Allegiance

Chairman Hirschman also stated to those in attendance that a current copy of the Nebraska Open meetings Act is available for review and indicated the location of such copy in the room where the meeting is being held. All who were present participated in the Pledge of Allegiance.

Public Hearing-Application for Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit

Organization-VSL St. Paul LLC- County Treasurer, Sara Roy and Rob Foxworthy, Administrator at Brookefield Park were present to discuss a letter and exemption form 457 completed by VSL St. Paul, LLC with the Board. This is regarding four vehicles owned by VSL St. Paul LLC. Vehicles are only used to transport patients only. The organization meets the five criteria to be classified as a charitable organization. Urbanski made a motion to approve the exemption Form 457 from VSL St. Paul LLC, and seconded by Rasmussen. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

County Assessor Neal Dethlefs was present to discuss and explain the Order for Hearings on Case Nos 20E 0010, 0011, 0012 and 0013. The hearings are to be held on June 21, 2024 at 1:00 p.m., to be heard by TERC. These are permissive exemptions from 2020.

Motion was made by Urbanski and seconded by Rasmussen to adjourn the Board of Equalization meeting at 8:43 a.m. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Absent.

Dated this 23rd day of April, 2024.

Kathy Hirschman, Chairman
Howard County Board of Equalization

Attest:

Brenda Klanecky
Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

May 9, 2024

A meeting of the Howard County Board of Equalization was convened in open and public session on the 9th day of May, 2024, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 1st day of May, 2024, a proof of publication filed in the Clerk's office. Copies of the agenda were posted in the Courthouse, St. Paul Post Office, Citizens Bank & Trust and Homestead Bank and emailed to each Commissioner, and kept current and available to the public at the Clerk's office.

Chairman Hirschman called the meeting to order at 8:30 a.m. Roll Call: Gary Rasmussen, Aye; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also present is County Assessor, Neal Dethlefs and County Clerk Brenda Klanecky.

Pledge of Allegiance

Chairman Hirschman also stated to those in attendance that a current copy of the Nebraska Open meetings Act is available for review and indicated the location of such copy in the room where the meeting is being held. All who were present participated in the Pledge of Allegiance.

Changes After Abstract-County Assessor, Neal Dethlefs met with the Board and explained after values were set, his office went to roll over records from the previous year some of the items were not removed due to a glitch in the program. The software system company helped to find the errors. Urbanski made a motion to approve the 2024 Changes After Abstract and seconded by Rasmussen. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

2024 Reports & Opinions- Values were set by March 19, 2024. The Department of Revenue reviews the values and then they are sent to TERC. Mr. Dethlefs stated the values are within the parameters. It is estimated that the valuation of Howard County will increase 58 million dollars. Mr. Dethlefs went on to explain how the valuations are computed and what future valuations are looking like. A report is available for review. No action is taken by the Board.

Set Protest Hearing Dates- Landowners have until June 30, 2024, to complete protest forms. Hirschman suggested that the protest hearings be set to begin July 9, 2024 at 1:00 p.m. and end on July 23, 2024, at 1:00 p.m., to allow the Assessor and staff time to review any protested properties. Mr. Dethlefs was in agreement with the dates. Rasmussen made a motion to set the protest hearing dates to begin on July 9, 2024, at 1:00 p.m. and end on July 23, 2024, at 1:00 p.m. Motion was seconded by Urbanski. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

Motion was made by Urbanski and seconded by Rasmussen to adjourn the Board of Equalization meeting at 8:51 a.m. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Absent.

Dated this 9th day of May, 2024.

Kathy Hirschman, Chairman
Howard County Board of Equalization

Attest: Brenda Klanecky
 Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

May 28, 2024

A meeting of the Howard County Board of Equalization was convened in open and public session on the 28th day of May, 2024, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 22nd day of May, 2024, a proof of publication filed in the Clerk's office. Copies of the agenda were posted in the courthouse, delivered to each Commissioner, and kept current and available to the public at the Clerk's office. Chairman Hirschman called the meeting to order at 8:30 a.m. Roll Call: Gary Rasmussen, Absent; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also present is County Assessor, Neal Dethlefs and County Clerk Brenda Klanecky.

Pledge of Allegiance

Chairman Hirschman also stated to those in attendance that a current, updated copy of the Nebraska Open meetings Act is available for review and indicated the location of such copy in the room where the meeting is being held. All who were present participated in the Pledge of Allegiance.

Changes After Abstract-County Assessor, Neal Dethlefs met with the Board and explained after values were set, a mobile home that had been removed for 2024 didn't have the value removed and the other was a depreciation error. Urbanski made a motion to approve the changes after abstract and seconded by Hirschman. Roll Call: Rasmussen, Absent; Hirschman, Aye; and Urbanski, Aye.

Permissive Exemptions-Dannebrog Golf Course, St. Libory Gun Club and Royal Coachman Inc.-

Mr. Dethlefs received a phone call from the attorney for the Department of Revenue regarding the four cases Howard County has with TERC, they are dropping the case with the St. Libory Ball Association. The attorney suggested that the County re-open the permissive exemptions on the Dannebrog Golf Course, St. Libory Gun Club and the Royal Coachman Inc. and deny them. Mr. Dethlefs recommends that the County not go this route and wait to see how the TERC hearings are decided in June. Mr. Dethlefs has been in contact with the three entities listed above. Mr. Dethlefs and Kathy Hirschman plan to attend the hearings. No action taken.

Motion was made by Urbanski and seconded by Hirschman to adjourn the Board of Equalization meeting at 8:41 a.m. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

Dated this 28th day of May, 2024.

Kathy Hirschman, Chairman
Howard County Board of Equalization

Attest: Brenda Klanecky
 Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

July 9, 2024

A meeting of the Howard County Board of Equalization was convened in open and public session on the 9th day of July, 2024, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 3rd day of July, 2024, a proof of publication filed in the Clerk's office. Copies of the agenda were posted in the courthouse, delivered to each Commissioner, and kept current and available to the public at the Clerk's office. Chairman Hirschman called the meeting to order at 1:00 p.m. Roll Call: Gary Rasmussen, Aye; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also present is County Assessor, Neal Dethlefs and County Clerk Brenda Klanecky.

Protest Hearings-

The following is a list of protest forms that have been submitted and will be heard on this day:

1. Kelly M. Burgess
2. Jerry Woodgate on behalf of Dylan Woodgate
3. Jean L. Harlow
4. Donna L. Harlow
5. Connyce F. Bader
6. David Klinginsmith
7. Kerri Rensch
8. James L. Potter
9. Jake Hellwege
10. Rick & Linda Goettsche/Jerry & Barb Sack
11. Dan & Cara Smydra
12. Jacob Lawver
13. Cameron Meadows INTAX Inc.
14. Kevin L. Reilly

Testimony was heard and recommendations were received from County Assessor, Neal Dethlefs. No final decision will be made until July 23, 2024, at 1:00 p.m.

Destroyed Real Property Reports-

After the protest hearings, the following Destroyed Real Property Reports were reviewed:

1. Sandra Bryer

Motion was made by Urbanski and seconded by Rasmussen to approve the Assessor's recommendation. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

2. Brad Lassen

Motion was made by Urbanski and seconded by Rasmussen to approve the Assessor's recommendation. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

3. Michele Rasmussen

Motion was made by Urbanski and seconded by Rasmussen to approve the Assessor's recommendation. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

4. CSJ Farms LLC (Lee Jacobsen)

Motion was made by Urbanski and seconded by Rasmussen to approve the Assessor's recommendation. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

5. CSJ Farms LLC (Lee Jacobsen)

Motion was made by Rasmussen and seconded by Urbanski to approve the Assessor's recommendation. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

6. Terry Berggren

Motion was made by Urbanski and seconded by Rasmussen to approve the Assessor's recommendation. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

Confession of Values-Mr. Dethlefs, presented three Confession of Values on the following properties:

Parcel# 471025921, current total value went from \$21,000.00 to \$20,000.00.

Parcel# 470846557, current total value went from \$801,492.00 to \$721,411.00.

Parcel# 471005327, current total value went from \$209,995.00 to \$209,845.00.

Urbanski made a motion to approve the Confession of Values as presented by County Assessor Neal Dethlefs and seconded by Rasmussen. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

The Board Chairman, Kathy Hirschman, recessed the Board of Equalization Meeting at 4:20 p.m. The Board of Equalization will reconvene on July 23, 2024 at 1:00 p.m.

Dated this 9th day of July, 2024.

Kathy Hirschman
Howard County Board Chair

ATTEST: Brenda Klanecky
Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION

July 23, 2024

The County Board of Equalization reconvened on this date at 1:03 p.m. in open and public session in the Boardroom, Howard County Courthouse, St. Paul, Nebraska, to review, discuss and make their final determination on all the valuation property protests. Present for the hearings: Roll Call: Gary Rasmussen, Aye; Kathy Hirschman, Aye, and Jessie Urbanski, Aye. Also present are County Assessor, Neal Dethlefs and County Clerk, Brenda Klanecky.

Chairman Hirschman also stated to those in attendance that a current copy of the Nebraska Open Meetings Act is available for review and indicated the location of such copy in the room where the meeting is being held.

Assessor Dethlefs had given his recommendations to the Board as they reviewed each protest separately and answered any questions the Board might have.

1. Kelly M. Burgess (Adjustment of Building)
2. Jerry Woodgate for Dylan Woodgate (Adjustment of Building)
3. Jean Harlow (Adjustment of Building)
4. Donna L. Harlow (Adjustment of Building)
5. Connyce F. Bader (No Change)
6. David Klinginsmith (Adjustment of Building)
7. Kerri Rensch (Adjustment of Building)
8. James L. Potter (Adjustment of Building)
9. Jake Hellwege (No Change)
10. Rick & Linda Goettsche/Jerry & Barb Sack (Adjustment of Building)
11. Daniel D. & Cara J. Smydra (Email to withdraw dated 7/11/24)
12. Withdrawn 7/1/24
13. Jacob Lawver (No Change)
14. Cameron Meadows, INTAX Inc. (No Change)
15. Kevin J. Reilly (Adjustment of Building)

Motion was made by Rasmussen and seconded by Urbanski to approve the recommendations of no change and/ or adjustment of buildings per County Assessor Dethlefs. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

There being no further business for the County Board of Equalization, motion was made by Urbanski and seconded by Rasmussen to adjourn at 1:10 p.m. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

Dated this 23rd^t day of July, 2024.

Kathy Hirschman, Chairman
County Board of Equalization

ATTEST:
Brenda Klanecky
Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

August 13, 2024

A meeting of the Howard County Board of Equalization was convened in open and public session on the 13th day of August, 2024, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 7th day of August, 2024, a proof of publication filed in the Clerk's office. Copies of the agenda were posted in the Courthouse, mailed to each Commissioner, and kept current and available to the public at the Clerk's office.

Chairman Hirschman called the meeting to order at 8:30 a.m. Roll Call: Gary Rasmussen, Aye; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also present is Assessor, Neal Dethlefs and County Clerk, Brenda Klanecky.

Pledge of Allegiance

Chairman Hirschman also stated to those in attendance that a current copy of the Nebraska Open meetings Act is available for review and indicated the location of such copy in the room where the meeting is being held. All who were present participated in the Pledge of Allegiance.

Tax Corrections-County Assessor, Neal Dethlefs was present to discuss two tax corrections due to rulings made by the Nebraska Tax Equalization and Review Commission for year 2020, regarding the Royal Coachmen Inc. and the Dannebrog Golf Course-Club. Urbanski made a motion to approve the tax corrections as presented by Mr. Dethlefs and seconded by Rasmussen. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

Motion was made by Urbanski and seconded by Rasmussen to adjourn the Board of Equalization meeting at 8:35 a.m. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

Dated this 13th day of August, 2024.

Kathy Hirschman, Chairman
Howard County Board of Equalization

Attest:

Brenda Klanecky
Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

December 10, 2024

A meeting of the Howard County Board of Equalization was convened in open and public session on the 10th day of December, 2024, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 4th day of December, 2024, a proof of publication filed in the Clerk's office. Copies of the agenda were posted in the Courthouse, mailed to each Commissioner, and kept current and available to the public at the Clerk's office.

Chairman Hirschman called the meeting to order at 8:30 a.m. Roll Call: Gary Rasmussen, Aye; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also present is County Assessor, Neal Dethlefs and County Clerk, Brenda Klanecky.

Chairman Hirschman stated to those in attendance that a current copy of the Nebraska Open meetings Act is available for review and indicated the location of such copy in the room where the meeting is being held. All who were present participated in the Pledge of Allegiance.

Tax Corrections-County Assessor, Neal Dethlefs was present to discuss a Homestead Exemption Credit that needed to be corrected. This correction was delayed due to the new software program the Assessor's office is using. The landowner has been notified regarding the correction. Urbanski made a motion to approve Tax Correction 2024-2038, in the amount of \$1,125.88 as presented by Mr. Dethlefs and seconded by Rasmussen. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

Motion was made by Rasmussen and seconded by Urbanski to adjourn the Board of Equalization meeting at 8:33 a.m. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

Dated this 10th day of December, 2024.

Kathy Hirschman, Chairman
Howard County Board of Equalization

Attest:

Brenda Klanecky
Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

December 26, 2024

A meeting of the Howard County Board of Equalization was convened in open and public session on the 26th day of December, 2024, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 18th day of December, 2024, a proof of publication filed in the Clerk's office. Copies of the agenda were posted in the Courthouse, mailed to each Commissioner, and kept current and available to the public at the Clerk's office.

Chairman Hirschman called the meeting to order at 8:30 a.m. Roll Call: Gary Rasmussen, Aye; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also present is County Assessor, Neal Dethlefs, Deputy Treasurer, Mykenna Sorgenfrei, and County Clerk, Brenda Klanecky.

Pledge of Allegiance was recited.

Chairman Hirschman stated to those in attendance that a current copy of the Nebraska Open meetings Act is available for review and indicated the location of such copy in the room where the meeting is being held. All who were present participated in the Pledge of Allegiance.

Tax Corrections-County Assessor, Neal Dethlefs was present to discuss two tax corrections for exempt property. Urbanski made a motion to approve tax Correction 2024-1872, in the amount of \$98.44, and tax correction 2024-1871, in the amount of \$534.00, as presented by Mr. Dethlefs and seconded by Rasmussen. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

Application for Exemption of Motor Vehicle Taxes-Deputy Treasurer, Mykenna Sorgenfrei was present to discuss an application for exemption from motor vehicle taxes by a qualifying nonprofit organization- VSL St. Paul LLC. Urbanski made a motion to approve the application for exemption from motor vehicle taxes by a qualifying nonprofit organization-VSL St. Paul LLC, regarding a 2016 Ford Pickup and Rasmussen seconded the motion. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

Motion was made by Urbanski and seconded by Rasmussen to adjourn the Board of Equalization meeting at 8:40 a.m. Roll Call: Rasmussen, Aye; Hirschman, Aye; and Urbanski, Aye.

Dated this 26th day of December, 2024.

Kathy Hirschman, Chairman
Howard County Board of Equalization

Attest:

Brenda Klanecky
Howard County Clerk