

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

February 25, 2025

A meeting of the Howard County Board of Equalization was convened in open and public session on the 25th day of February, 2025, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 19th day of February 2025, 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: Kirt Lukasiewicz, Aye; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also Present is County Clerk, Brenda Klanecky and County Assessor, Neal Dethlefs.

Pledge of Allegiance- The Pledge of Allegiance was recited.

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 is required to present the list of permissive exemptions for review and approval by the Board every four years. This is a year the exemptions are renewed as previously approved. Mr. Dethlefs stated there is a new permissive exemption that was applied for and that the Board would need to approve or deny. Urbanski made a motion to approve the exemption application for the First Baptist Church in Dannebrog and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Motion was made by Urbanski and seconded by Lukasiewicz to adjourn the Board of Equalization meeting at 8:57 a.m. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Dated this 25th day of February, 2025.

Kathy Hirschman, Chairman
Howard County Board of Equalization

Attest:

Brenda Klanecky
Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

March 11, 2025

A meeting of the Howard County Board of Equalization was convened in open and public session on the 11th day of March, 2025, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 5th day of March 2025, 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: Kirt Lukasiewicz, Aye; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also Present is County Clerk, Brenda Klanecky and County Assessor, Neal Dethlefs.

Pledge of Allegiance- The Pledge of Allegiance was recited.

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.

Public Comment - None

451NF Exemption - County Assessor, Neal Dethlefs was present to discuss an Exemption Application (Form 451NF) Form received from Brookefield Park. This is a new exemption for year 2025. The Assessor's recommendation is for a 39% approval based on the information provided. Urbanski made a motion to approve the Assessor's recommendation for Form 451NF received from Brookefield Park and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye. Mr. Dethlefs explained the TERC decision on Case No: 19P 0001 to the commissioners which had just been received in the mail.

Public Hearing-Application for Exemption from Motor Vehicle Taxes by a Qualifying Nonprofit Organization-VSL St. Paul LLC – Deputy Treasurer, MyKenna Sorgenfrei was present to discuss (2) Form 457 (Application for Exemption) forms received from VSL St. Paul LLC. Lukasiewicz made a motion to approve the Applications for Exemption as presented for VSL St. Paul LLC and seconded by Urbanski. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

There being no further business to come before the Board of Equalization, motion was made by

Lukasiewicz and seconded by Urbanski to adjourn the Board of Equalization Meeting at 8:58 a.m. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye. Meeting adjourned.

Dated this 11th day of March, 2025.

Kathy Hirschman
Howard County Commissioners

ATTEST:

Brenda Klanecky
Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

April 22, 2025

A meeting of the Howard County Board of Equalization was convened in open and public session on the 22nd day of April, 2025, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 16th day of April 2025, 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: Kirt Lukasiewicz, Aye; Kathy Hirschman, Aye; and Jessie Urbanski, Absent. Also Present is County Clerk, Brenda Klanecky and County Assessor, Neal Dethlefs.

Pledge of Allegiance- The Pledge of Allegiance was recited.

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.

Public Comment - None

Tax Correction – County Assessor, Neal Dethlefs, was present to discuss a tax correction due to a TERC decision from tax year 2019, the County received on April 14, 2025. Lukasiewicz made a motion to approve tax correction 2019-36 in the amount of \$708.30 and seconded by Hirschman. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Absent.

There being no further business to come before the Board of Equalization, motion was made by Lukasiewicz and seconded by Hirschman to adjourn the Board of Equalization Meeting at 8:45 a.m. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Absent. Meeting adjourned.

Dated this 22nd day of April, 2025.

Kathy Hirschman
Howard County Commissioners

ATTEST:

Brenda Klanecky
Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

May 13, 2025

A meeting of the Howard County Board of Equalization was convened in open and public session on the 13th day of May 2025, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 7th 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 the values were set, his office reviewed the files and found some glitches in the system with the rollover. Mr. Dethlefs spoke with MIPs, and the problem has been fixed. The remaining were clerical errors. Urbanski made a motion to approve the changes after abstract as presented by Mr. Dethlefs and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Motion was made by Urbanski and seconded by Lukasiewicz to adjourn the Board of Equalization meeting at 8:38 a.m. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Dated this 13th day of May 2025.

Kathy Hirschman, Chairman
Howard County Board of Equalization

Attest: Brenda Klanecky
Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

June 10, 2025

A meeting of the Howard County Board of Equalization was convened in open and public session on the 10th day of June 2025, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 4th day of June, 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: Kirt Lukasiewicz, Aye; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also present is County Assessor, Neal Dethlefs and County Clerk Brenda Klanecky.

Pledge of Allegiance- The Pledge of Allegiance was recited.

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 a tax correction to the Board on Parcel ID# 47-1030984. Urbanski made a motion to approve the tax correction as presented as well as the change after abstract on the same parcel and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

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

Dated this 10th day of June, 2025.

Kathy Hirschman, Chairman
Howard County Board of Equalization

Attest: Brenda Klanecky, Howard County Clerk
Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

July 8, 2025

A meeting of the Howard County Board of Equalization was convened in open and public session on the 8th day of July, 2025, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 2nd day of July 2025, a proof of publication filed in the Clerk's office. Copies of the agenda were posted in the Courthouse, 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: Kirt Lukasiewicz, Aye; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also Present is County Clerk, Brenda Klanecky and County Assessor, Neal Dethlefs.

Pledge of Allegiance- The Pledge of Allegiance was recited.

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.

Public Comment - None

Permissive Exemption - County Assessor, Neal Dethlefs was present to discuss a Permissive Exemption application submitted by St. Paul Early Childhood Foundation Inc. Mr. Dethlefs answered questions the Commissioners asked. Urbanski made a motion to approve the Exemption Application submitted by the St. Paul Early Childhood Foundation Inc. and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Nay; Hirschman, Aye; and Urbanski, Aye. Motion Carried.

Urbanski made a motion and seconded by Lukasiewicz to adjourn the Board of Equalization Meeting at 8:40 a.m. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye. Meeting adjourned.

Dated this 8th day of July, 2025.

Kathy Hirschman
Howard County Commissioners

ATTEST:

Brenda Klanecky
Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

July 15, 2025

A meeting of the Howard County Board of Equalization was convened in open and public session on the 15th day of July, 2025, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 9th day of July, 2025, 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: Kirt Lukasiewicz, 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. Mike Hoff
2. Pamela Gossin
3. Virginia Witulski
4. Kelly Burgess
5. Sarah Goettsche
6. Robert Schieffler
7. Shawnee Harders
8. Kenneth Pelc
9. Hornaday Farms LLC
10. Amy Kruse
11. Michael Knapp
12. Kevin Lukasiewicz
13. Robert Vasquez

Testimony was heard and recommendations were received from County Assessor, Neal Dethlefs. No final decision will be made until July 22, 2025, at 1:00 p.m.

The Board of Equalization will reconvene on July 22, 2025 at 1:00 p.m. to make a final decision on each property valuation protest.

Dated this 15th day of July, 2025.

Kathy Hirschman
Howard County Board Chair

ATTEST: Brenda Klanecky
 Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

July 22, 2025

A meeting of the Howard County Board of Equalization was convened in open and public session on the 22nd day of July, 2025, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 16th day of July, 2025, a proof of publication filed in the Clerk's office. Copies of the agenda were posted in the Courthouse, 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 12:30 p.m. Roll Call: Kirt Lukasiewicz, Aye; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also present is 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.

Public Comment- None.

Destroyed Real Property Reports-

The following Destroyed Real Property Reports were reviewed:

1. Linda L. Lauritsen

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

2. Tony and Tamy Morrow

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

Urbanski made a motion to adjourn the Board of Equalization meeting regarding destroyed real property reports at 12:43 p.m. and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Dated this 22nd day of July, 2025.

Kathy Hirschman
Howard County Board Chair

ATTEST: Brenda Klanecky
Howard County Clerk

HOWARD COUNTY BOARD OF EQUALIZATION

July 22, 2025

The County Board of Equalization reconvened on this date at 1:00 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: Kirt Lukasiewicz, 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.

Public Comment-None.

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

1. Mike Hoff
2. Pamela Gossin
3. Virginia Witulski
4. Kelly Burgess
5. Sarah Goettsche
6. Robert Schieffer
7. Shawnee Harders
8. Kenneth Pelc
9. Hornady Farms LLC
10. Amy Kruse
11. Michael Knapp
12. Kevin Lukasiewicz
13. Robert Joel Vasquez

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

Confession of Value-Mr. Dethlefs, presented one Confession of Value on the following property:

Parcel# 47-0865497, current building value went from \$156,876.00 to \$155,853.00, for a changed total value of \$288,280.00.

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

There being no further business for the County Board of Equalization, motion was made by Lukasiewicz and seconded by Urbanski to adjourn at 1:22 p.m. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Dated this 22nd day of July, 2025.

Kathy Hirschman, Chairman
County Board of Equalization

ATTEST:

Brenda Klanecky
Howard County Clerk