

**PAWNEE COUNTY BOARD OF EQUALIZATION**  
**JANUARY 24, 2023**

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, January 24, 2023, at 8:50 p.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the Thursday, January 5, 2023, newspaper. Present were Ron Seitz, Jan Lang, County Clerk Candi Nicholas and Assessor Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Seitz seconded the motion to approve the minutes of December 27, 2022. Voting: Seitz (yes), Lang (yes), Heidemann (absent). Lang moved and Seitz seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (absent), Seitz (yes). The purpose of the meeting was permissive exemption properties.

Wiers met with the Board and presented a new permissive exemption for Table Rock Historical Society & Museum, Inc. After discussion Lang moved and Seitz seconded to approve the new permissive exemption for Table Rock Historical Society & Museum. Voting: Seitz (yes), Lang (yes), Heidemann (absent). Heidemann joined the meeting at 8:54 a.m. Wiers also presented the annual permissive exemptions, after discussion Lang moved and Heidemann seconded to approve the permissive exemptions. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Chairman Seitz adjourned the meeting at 8:57 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION**  
**MARCH 7, 2023**

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, March 7, 2023, at 8:55 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the Thursday, February 23, 2023, newspaper. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas and Treasurer Cindy Johnson. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded the motion to approve the minutes of January 24, 2023. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes). The purpose of the meeting was a motor vehicle exemption renewal for Salem United Church of Christ.

Cindy Johnson met with the Board and presented a motor vehicle exemption renewal for Salem United Church of Christ. After discussion Lang moved and Heidemann seconded to approve the motor vehicle exemption renewal for Salem United Church of Christ. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 9:00 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION**  
**MARCH 21, 2023**

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, March 21, 2023, at 8:50 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the Thursday, February 23, 2023, newspaper. Present were Ron Seitz, Jan Lang, County Clerk Candi Nicholas and Assessor Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded the motion to approve the minutes of March 7, 2023. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes). The purpose of the meeting was tax roll corrections.

Vickie Wiers met with the Board to discuss tax roll corrections for Parcel 670004828 overpayment of \$1085.74 and parcel ID overpayment of \$852.90 and Parcel ID 670004614 clerical error-personal property of \$502.12 After discussion Heidemann moved and Lang seconded to approve the tax roll corrections as presented. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 9:00 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION**  
**APRIL 4, 2023**

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, April 4, 2023, at 8:55 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the Thursday, March 23, 2023, newspaper. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas and Treasurer Cindy Johnson. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded the motion to approve the minutes of March 21, 2023. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Cindy Johnson met with the Board to discuss an exemption from motor vehicle taxes for Pawnee County Memorial Hospital/Rural Health Clinic. After discussion Lang moved and Heidemann seconded to approve the motor vehicle tax exemption for Pawnee County Memorial Hospital/Rural Health Clinic as presented. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 9:00 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION**  
**MAY 16, 2023**

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, May 16, 2023, at 8:55 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the Thursday, May 11, 2023, newspaper. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas and Treasurer Cindy Johnson. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded the motion to approve the minutes of April 4, 2023. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Cindy Johnson met with the Board to discuss an exemption from motor vehicle taxes for Pawnee County Memorial Hospital/Rural Health Clinic. After discussion Lang moved and Heidemann seconded to approve the motor vehicle tax exemption for Pawnee County Memorial Hospital/Rural Health Clinic as presented. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 8:57 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION**  
**JULY 12, 2023**

The Pawnee County Board of Equalization convened in session, which was open to the public, on Wednesday, July 12, 2023, at 9:00 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska to hear the 2023 Pawnee County Valuation Protests. Notice of such meeting was published in the Thursday, June 29, 2023, issue of The Pawnee Republican. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk, Candi Nicholas & Assessor, Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded the motion to approve the minutes of the May 16, 2023 meeting as presented. Voting: Seitz (yes), Lang (yes) and Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

The following protests were heard and the recommendations of the Assessor are as follows:

Protest #1, Jerry S. Malik, did not appear, Parcel ID 670001163, land stayed the same at \$1,900.00, buildings lowered from \$9,750.00 to \$2,555.00, totaling \$4,455.00.

Protest #2 & 3, Raymond Musil, did not appear, Parcel ID 670000965, land stayed the same at \$1,440.00, buildings lowered from \$13,455.00 to \$11,690.00, totaling \$13,130.00. Parcel ID 670000406, land stayed the same at 960.00, buildings lowered from \$5,610.00 to \$940.00, totaling \$1,900.00.

Protest #4, Michael & Sharon Schilling, did not appear, Parcel ID 670000744, land stayed the same at \$6,965.00, buildings lowered from \$25,165.00 to \$2,780.00, totaling \$9,745.00.

Protest #5, Mary Moser, did not appear, Parcel ID 670000546, land stayed the same at \$1,460.00, buildings lowered from \$9,270.00 to \$0.00, totaling \$1,460.00.

Protest #6, Sarah A. Grubb, did not appear, Parcel ID 670000448, land stayed the same at \$4,420.00, buildings lowered raised from \$4,200.00 to \$20.00, totaling \$4,440.00.

Protest #7, Charles E. Hatfield, did not appear, Parcel ID 670000598, land stayed the same at \$3,445.00, buildings raised from \$9,635.00 to \$2,935.00, totaling \$6,380.00.

Protest #8, Tyra Cole Andino, did not appear, Parcel ID 670000760, land stayed the same at \$4,665.00, buildings lowered from \$23,220.00 to \$23,015.00, totaling \$27,680.00.

Protest #9, Suzanne and Terry Borchert, did not appear, Parcel ID 670000851, land stayed the same at \$4,850.00, buildings lowered from \$22,010.00 to \$0.00, totaling \$4,850.00.

Protest #10, Sharon Lambert, appeared, Parcel ID 670000640, land stayed the same at \$6,825.00, buildings raised from \$49,400.00 to \$51,315.00, totaling \$58,140.00.

Protest #11, City of Pawnee City, Nebraska, Susan Eisenhauer appeared, Parcel ID 670000003, land stayed the same at \$4,805.00, buildings lowered from \$17,090.00 to \$3,510.00, totaling \$8,315.00.

Protest #12, Deanna Oenbring/Michael Sheldon, did not appear, Parcel ID 670000642, land stayed the same at \$4,665.00, buildings raised from \$28,020.00 to \$40,680.00, totaling \$45,345.00.

Protest #13, Rita Glynn, appeared, Parcel ID 670001091, land stayed the same at \$1,605.00, buildings stayed the same at \$38,350.00, totaling \$39,955.00.

Protest #14, Yvonne Dalluge, by Bruce Dalluge, POA, did not appear, Parcel ID 670003639, land stayed the same at \$1,990.00, buildings lowered from \$80,990.00 to \$61,840.00, totaling \$63,830.00.

Protest #15, Sheryl L. Yoble, did not appear, Parcel ID 670000399, land stayed the same at \$290.00, buildings lowered from \$4,510.00 to \$0.00, totaling \$290.00.

Protest #16, 17, 18, 19 & 20, Red Bud Crown, LLC, did not appear, Parcel ID 670003611, land stayed the same at \$3,095.00, buildings lowered from \$117,420.00 to \$31,475.00, totaling \$34,570.00.

Parcel ID 670003865, land stayed the same at \$3,620.00, buildings lowered from \$175,155.00 to \$30,860.00, totaling \$34,480.00.

Parcel ID 670003981, land stayed the same at \$2,495.00, buildings lowered from \$110,370.00 to \$35,750.00, totaling \$38,245.00.

Parcel ID 670003982, land stayed the same at \$2,715.00, buildings lowered from \$115,495.00 to \$30,820.00, totaling \$33,535.00.

Parcel ID 670004733, land stayed the same at \$2,800.00, buildings lowered from \$114,780.00 to \$37,225.00, totaling \$40,025.00.

Protest #21, Anita M. Lang, appeared, Parcel ID 670000539, land stayed the same at \$1,340.00, buildings lowered from \$7,870.00 to \$4,030.00, totaling \$5,370.00.

Protest #22, Bridget A. Gyhra, did not appear, Parcel ID 670000652, land stayed the same at \$2,490.00, buildings lowered from \$66,965.00 to \$66,130.00, totaling \$68,620.00.

Protest #23, Robert Frederick, appeared, Parcel ID 670003997, land stayed the same at \$153,125.00, buildings lowered from \$128,325.00 to \$112,850.00, totaling \$265,975.00.

Protest #24, Janice Lewis, did not appear, Parcel ID 670003648, land stayed the same at \$2,680.00, buildings lowered from \$10,355.00 to \$2,365.00, totaling \$5,045.00.

Protest #25, Milan Tomek Family Trust, appeared, Parcel ID 670003462, land stayed the same at \$417,190.00, buildings lowered from \$54,860.00 to \$44,915.00, totaling \$462,105.00.

Protest #26, L. Joe Stehlik, appeared, Parcel ID 670000454, land stayed the same at \$2,505.00, buildings lowered from \$11,795.00 to \$5,390.00, totaling \$7,895.00.

Protest #27, Brian & Brenda Flood, did not appear, Parcel ID 670001200, land stayed the same at \$630.00, buildings stayed the same at \$9,500.00, totaling \$10,130.00.

Lang moved and Heidemann seconded to approve the Assessor's recommendations on Protest 1 through Protest 27. Voting: Heidemann (yes), Lang (yes), Seitz (yes).

Chairman Seitz adjourned the meeting at 4:01 p.m.

S/Ron Seitz

Attest: Candi Nicholas, Pawnee County Clerk

S/Jan Lang

S/Lavon Heidemann

**PAWNEE COUNTY BOARD OF EQUALIZATION**  
**JULY 13, 2023**

The Pawnee County Board of Equalization convened in session, which was open to the public, on Thursday, July 13, 2023, at 9:00 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska to hear the 2023 Pawnee County Valuation Protests. Notice of such meeting was published in the Thursday, June 29, 2023, issue of The Pawnee Republican. Present were Ron Seitz, Jan Lang, County Clerk, Candi Nicholas & Assessor, Vickie Wiers. Lavon Heidemann was absent. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Seitz seconded the motion to approve the minutes of the July 12, 2023 meeting as presented. Voting: Seitz (yes), Lang (yes) and Heidemann (absent). Lang moved and Seitz seconded the motion to approve the agenda as presented. Voting: Lang (yes), Seitz (yes), Heidemann (absent).

The following protests were heard and the recommendations of the Assessor are as follows:

Protest #28, Karen A. Harlow, appeared, Parcel ID 670000770, land stayed the same at \$5,645.00, buildings lowered from \$52,220.00 to \$49,625.00, totaling \$55,270.00.

Protest #29, Leonard W. Steiner, did not appear, Parcel ID 670001171, land stayed the same at \$2,760.00, buildings lowered from \$15,865.00 to \$6,775.00, totaling \$9,535.00.

Protest #30, Levi Burrows, appeared, Parcel ID 670000093, land stayed the same at \$1,380.00, buildings lowered from \$28,785.00 to \$14,830.00, totaling \$16,210.00.

Protest #31,32, 39, Gerald McCall/Claude & Florence McCall, did not appear, Parcel ID 670002473, land stayed the same at \$297,610.00, buildings lowered from \$22,700.00 to \$8,835.00, totaling \$306,445.00.

Parcel ID 670001840, land lowered from \$185,720.00 to \$167,735.00.

Parcel ID 670002018, land stayed the same at \$234,085.00.

Protest #33, Bob W. Ward, did not appear, Parcel ID 670000011, land stayed the same at \$3,400.00, buildings raised from \$143,070.00 to \$162,885.00, totaling \$166,285.00.

Protest #34, 35 & 36, Mike and Natalie Sisco, did not appear, Parcel ID 6700001181, land stayed the same at \$590.00, buildings lowered from \$6,515.00 to \$2235.00, totaling \$2,825.00.

Parcel ID 6700001162, land stayed the same at \$840.00, buildings raised from \$15,340.00 to \$25,300.00, totaling \$26,140.00.

Parcel ID 670000424, land stayed the same at \$840.00, buildings lowered from \$22,950.00 to \$20,495.00, totaling \$21,335.00.

Protest #37 & 38 Christopher J. Gottula, did not appear, Parcel ID 670002452, land stayed the same at \$391,845.00, buildings lowered from \$119,510.00 to \$114,125.00, totaling \$505,970.00.

Parcel ID 670003307, land stayed the same at \$168,665.00, buildings lowered from \$925.00 to \$895.00, totaling \$169,560.00.

Lang moved and Seitz seconded to approve the Assessor's recommendations on Protest 28 through Protest 38. Voting: Seitz (yes), Lang (yes), Heidemann (absent).

Chairman Seitz adjourned the meeting at 10:36 a.m.

S/Ron Seitz  
S/Jan Lang

Attest: Candi Nicholas, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION**  
**JULY 25, 2023**

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, July 25, 2023, at 8:55 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such hearing was published in the Pawnee City Post Office, Pawnee County Courthouse and on the Pawnee County website. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas and Assessor Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Seitz seconded the motion to approve the minutes of July 13, 2023. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Vickie Wiers presented the overvalued/undervalued properties.

City of Pawnee City, NE: Parcel #670002415 valued \$145,170.00 changed to \$0, City wells are located on parcel

City of Pawnee City, NE: Parcel #670003316 valued \$210,510.00 changed to \$0

Freeman Elevator–Commercial: Parcel #670000336 valued \$141,185.00 changed to \$13,820.00

Casey’s Retail Company: Parcel #670000649 valued \$12,205.00 changed to \$1,175.00

Randall & Sheila Wenzl: Parcel 670000452 valued \$32,630.00 changed to \$30,960.00

Florence S. Luedeke: Parcel 670005200 valued \$0 changed to \$2,690.00

Pawnee Co. Rural Water District #1: Parcel 670000885 valued \$26,035.00 changed to \$0

Pawnee City Old Fire Station: Parcel 67000065 valued \$3,915.00 changed to \$0

After discussion Heidemann moved and Lang seconded to approve the changes to overvalued properties with the stipulation that the Assessor check into the valuation for next year regarding the City of Pawnee City parcels. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 9:10 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION  
OCTOBER 3, 2023**

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, October 3, 2023 at 8:45 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such meeting was published in the Thursday, September 28, 2023, issue of The Pawnee Republican. Present were Ron Seitz, Lavon Heidemann, Vickie Wiers, Assessor, and County Clerk, Candi Nicholas. Jan Lang was absent. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Heidemann moved and Setiz seconded the motion to approve the Board of Equalization meeting minutes of July 25, 2023 as presented. Voting: Seitz (yes), Heidemann (yes), Lang (absent). Heidemann moved and Seitz seconded the motion to approve the agenda as presented. Voting: Heidemann (yes), Seitz (yes), Lang (absent). The purpose of the hearing was to set the 2023-2024 tax levies.

After discussion Heidemann moved and Seitz seconded to approve Resolution 23-29 setting the 2023-2024 tax levies as presented below. Voting: Seitz (yes), Heidemann (yes), Lang (absent).

**2023 TAX RATES**

<u>SUBDIVISIONS</u>	<u>FUND</u>	<u>TAX RATE</u>
Pawnee County	General Fund	0.289343
Pawnee County Ag Society	General Fund	0.005181

**FIRE DEPARTMENTS**

Burchard Rural Fire	General-MFO	0.020000
DuBois Rural Fire	General-MFO	0.020000
Pawnee Rural	General-MFO	0.020000
Summerfield Rural	General-MFO	0.020000
Table Rock Rural	General-MFO	0.020000

**CITIES AND VILLAGES**

Pawnee City	General	0.381983
Pawnee City	Bond	0.276538
	<b>TOTAL</b>	<b>0.658521</b>
Pawnee City Airport	General	0.012517
Village of Burchard	General	0.375707
Village of DuBois	General	0.427969
Village of Lewiston	General	0.493896
Village of Steinauer	General	0.345220
Village of Table Rock	General	0.350943

**SCHOOLS**

<b>Pawnee City Public</b>	General	0.879592
<b>Pawnee City Public</b>	Special Building Fund	0.013763
<b>Pawnee City Public</b>	Qualified Capitol Purpose	0.020645
	<b>TOTAL</b>	<b>0.914000</b>
<b>Lewiston Consolidated</b>	General	0.597089
<b>Lewiston Consolidated</b>	Special Building Fund	0.116162
	<b>TOTAL</b>	<b>0.713251</b>

Chairman Seitz adjourned the meeting at 8:50 a.m.

S/Ron Seitz

Attest: Candi Nicholas, Pawnee County Clerk

S/Lavon Heidemann

**PAWNEE COUNTY BOARD OF EQUALIZATION**  
**OCTOBER 31, 2023**

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, October 31, 2023, at 8:55 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such meeting was posted in the Pawnee City Post Office, Pawnee County Courthouse and on the Pawnee County website. Present were Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas and Assessor Vickie Wiers. Ron Seitz was absent. Vice-Chairman Lang opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. The October 3, 2023 minutes will be approved at the next Board of Equalization meeting. Heidemann moved and Lang seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (absent).

After the Board reviewed the 2023 levies set by Richardson County, Unified School 70 .622366, Humboldt Rural Fire .012000; Nemaha County, ESU #4 .015000, Johnson Brock School #23 .538098; Lancaster County, Southeast Community College .093700; Gage County, Diller Odell School .716242, Southern School 1.080000, ESU #5 .015000, Lower Big Blue Natural Resources .038029; and Johnson County, Johnson County Central 50 1.006056, Elk Creek Fire District .014353, Nemaha Natural Resources .029996 Heidemann moved and Lang seconded to accept them. Voting: Heidemann (yes), Lang (yes), Seitz (absent)

Vickie Wiers presented tax roll corrections as follows:

#523 Parcel ID 670000937 – Re (1-39-004-3) Larry & Cynthia Boomgaarn, reason for correction - PAD Audit of 2020 Homestead Exemption, approved for 40% total tax was \$112.98 changed to \$502.82.

#623 Parcel ID 670003591 – Re (2-56-016) Jack J. & Shrie Hinrichsen, reason for correction - 2020 PAD Homestead Exemption Audit, approved for 0% total tax was \$7850.74 changed to \$8232.12.

#723 Parcel ID 670001363 – Re (1-27-073) Charles M. Rathbun, reason for correction - 2020 PAD Homestead Exemption Audit, approved for 10% total tax was \$935.86 changed to \$1035.74.

#823 Parcel ID 677005098 – PP Komatsu Financial Limited Partnership, reason for correction - item was disposed in 2021, total tax was \$6036.70 changed to \$0.00.

#923 Parcel ID 677005098 – PP Komatsu Financial Limited Partnership, reason for correction – item was removed in 2021, total tax was \$3756.80 changed to \$0.00.

After discussion Heidemann moved and Lang seconded to approve the tax roll corrections as presented. Voting: Lang (yes), Heidemann (yes), Seitz (absent).

Vice-Chairman Lang adjourned the meeting at 9:05 a.m.

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION  
DECEMBER 27, 2023**

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Wednesday, December 27, 2023, at 8:55 a.m. in the first-floor meeting room. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Candi Nicholas and Assessor Vickie Wiers. Chairman Seitz opened the meeting and announced the open meeting law poster is posted on the east wall of the meeting room. Lang moved and Heidemann seconded to approve the December 12, 2023 minutes. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Wiers presented a tax roll correction for a homestead exemption. After discussion Lang moved and Heidemann seconded to approve homestead tax roll correction 1023 for Property ID 670000620. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Lang adjourned the meeting at 9:00 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Candi Nicholas, Pawnee County Clerk