

PAWNEE COUNTY BOARD OF EQUALIZATION
JANUARY 7, 2025

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, January 7, 2025, at 8:50 a.m. in the first-floor meeting room. Present were Ron Seitz, Jan Lang, and County Clerk Rachel King. Ron 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 to approve the November 19, 2024 minutes. Voting: Seitz (yes), Lang (yes), Heidemann (absent).

Lang moved and Seitz seconded the motion to approve the agenda as presented. Voting: Heidemann (absent), Lang (yes), Seitz (yes).

At 8:55 public comment was held. No public was present.

Stephanie Kaster, Assessor, met with the Board and presented a tax roll correction # 202501. Lang moved and Seitz seconded to approve the tax roll correction for parcel number 670000003. Voting: Seitz (yes), Lang (yes) Heidemann (absent).

Chairman Seitz adjourned the meeting at 8:55a.m.

S/ Ron Seitz

S/Jan Lang

Attest: Rachel King, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
FEBRUARY 4, 2025

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, February 4, 2025, at 8:50 a.m. in the first-floor meeting room. Present were Ron Seitz, Jan Lang, Lavon Heidemann and County Clerk Rachel King. Ron 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 to approve the January 7, 2025 minutes. Voting: Seitz (yes), Lang (yes), Heidemann (yes).

Lang moved and Seitz seconded the motion to approve the agenda as presented. Voting: Heidemann (yes), Lang (yes), Seitz (yes).

At 8:52 public comment was held. No public was present.

Stephanie Kaster, Assessor, met with the Board and presented permissive exemptions. Lang moved and Heidemann seconded to approve the presented permissive exemptions. Voting: Lang (yes), Heidemann (yes), Seitz (yes)

Chairman Seitz adjourned the meeting at 8:54a.m.

S/ Ron Seitz
S/Jan Lang
S/ Lavon Heidemann

Attest: Rachel King, Pawnee County Clerk

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PAWNEE COUNTY BOARD OF EQUALIZATION

June 24, 2025

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, June 24, 2025, at 8:50 a.m. in the first-floor meeting room. Present were Ron Seitz, Jan Lang and County Clerk Rachel King. 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 to approve the February 4, 2025 minutes. 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 Board reviewed the SENCA application for exemption for the Handi-Bus vehicle. Lang moved and Seitz seconded to approve the Hand-Bus exemption for SENCA. Voting: Heidemann (absent), Seitz (yes), Lang (yes)

Chairman Seitz adjourned the meeting at 8:58 a.m.

S/Ron Seitz

S/Jan Lang

Attest: Rachel King, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
JULY 8, 2025

The Pawnee County Board of Equalization convened in session, which was open to the public, on Tuesday, July 8, 2025, at 1:00 p.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska to hear the 2025 Pawnee County Valuation Protests. Notice of such meeting was published in the Thursday, July 3, 2025, issue of The Pawnee Republican. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk, Rachel King & Assessor, Stephanie Kaster. 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 June 24, 2025 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, Carl deKoning, appeared, Parcel ID 670000950, land \$33,400.00, buildings at \$20,815.00, totaling \$54,215.00. No change.

At 1:15 public comment was held. No public comment was made.

Protest #2,3 & 4, David Glynn, appeared, Parcel ID 670003627, land stayed at \$23,645.00, buildings stayed at \$79,665.00, totaling \$103,310.00. Parcel ID 670000464, land lowered to \$4,505.00 from \$11,260.00, buildings at \$0.00, totaling \$4,505.00. Parcel ID 670000455, land stayed at \$36,240.00, buildings stayed at \$26,460.00, totaling \$ 62,730.00.

Protest #5, 6 & 23, Katharina Schultheiss appeared, Parcel ID 670000847, land lowered from \$29,235.00 to \$18,705.00, buildings at \$0.00, totaling \$18,705.00. Parcel ID 670000848, land lowered from \$35,800.00 to \$9,600.00, buildings at \$0.00, totaling \$9,600.00. Parcel ID 670000831, land lowered from \$ 38,805.00 to \$25,870.00, buildings at \$0.00, totaling \$25,870.00. Parcel ID 670000831 will be reviewed further by the Assessor.

Protest #7, Jeremy Marteney for Hucklefish LLC did not appear, Parcel ID 670001019, land stayed at \$695.00, buildings lowered from \$106,945.00 to \$64,845.00, totaling \$65,540.00.

Protest #8, Terry Borchner appeared, Parcel ID 670000746, land stayed the same at \$37,020.00, buildings stayed at \$235,995.00, totaling \$273,015.00.

Protest #9, Larry Boomgaarn, did not appear, Parcel ID670000937, land stayed at \$2,830.00, buildings stayed at \$59,130.00 totaling \$61,960.00.

Protest #10 & 11, City of Pawnee City, appeared, Parcel ID 670000509, land lowered from \$4,410 to \$2,940.00 totaling \$2,940.00. Parcel ID 670001366, land lowered from \$12,395.00 to \$3,720.00 totaling \$3,720.00.

Protest #12, Harold Barr (Skip) appeared, Parcel ID 670002589, land stayed at \$197,710.00, buildings lowered from \$94,245.00 to \$66,480.00, totaling \$264,190.00. Assessor will do further review.

Protest #13, Betty & Jerry Henley did not appear, Parcel ID 670000445, land stayed at \$26,895.00, buildings stayed at \$74,705.00, totaling \$101,600.00.

Protest #14, NE Game and Parks Commission, did not appear, Parcel ID 670002619, land stayed at \$802,905.00, buildings at \$0.00 totaling \$802,905.00.

Protest #15, 16 & 17, Alex McKiernan for Cheney Conservation LLC, did not appear, Parcel ID 670000294, land stayed at \$297,895.00, buildings at \$0.00, totaling \$297,895.00. Parcel ID 670002417, land stayed at \$484,030.00, buildings at \$0.00, totaling \$484,030.00. Parcel ID 670000170, land stayed at \$1,319,845.00, buildings at \$192,005.00, totaling \$1,577,570.00.

Protests for Parcel IDs 670002673, 670002018, 670001840 & 670003301 were received on July 3rd, postmarked on July 1, 2025 after the deadline of June 30th. Due to this reason per statute 77-1502, the Board of Equalization can only dismiss these protests. A letter has been mailed out explaining this to the person(s) for these parcels.

Lang moved and Heidemann seconded to approve the Assessor's recommendations on Protest 1 through Protest 11 and Protest 13 through Protest 17.

Voting: Seitz (yes), Lang (yes) Heidemann (yes).

Chairman Seitz adjourned the meeting at 4:00 p.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Rachel King, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
JULY 10, 2025

The Pawnee County Board of Equalization convened in session, which was open to the public, on Thursday, July 10, 2025, at 9:00 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska to hear the 2025 Pawnee County Valuation Protests. Notice of such meeting was published in the Thursday, July 3, 2025, issue of The Pawnee Republican. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk, Rachel King & Assessor, Stephanie Kaster. 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 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 #18, Terry Borchert for Fairview Golf Club, appeared, Parcel ID 670005169, land lowered from \$35,550.00 to \$16,850.00, buildings at \$0.00 totaling \$16,850.00.

Protest #19, John Werner, appeared, Parcel ID 670000635, land at \$26,805.00, buildings at \$242,630.00, totaling \$269,435.00.

Protest #20 & 21, Nancy L Schulenberg, did not appear, Parcel ID 670000904, land at \$2,830.00, buildings at \$9,605.00, totaling \$12,435.00. Parcel ID 670000316, land at \$138,740.00, buildings at \$7,495.00. Totaling \$146,235.00.

Protest #22 Delton & Katelyn Rhodes, appeared, Parcel ID 670001044, land at \$12,410.00, buildings at \$123,185.00, totaling \$135,595.00. Assessor will be doing further review.

Protest #24,25 & 26 Larry Habegger appeared, Parcel ID 670000688, land lowered from \$28,050.00 to \$18,700.00, totaling \$18,700.00. Parcel ID 670000748, land at \$48,975.00, buildings at \$167,205.00, totaling \$216,180.00. Parcel ID 670000637, Land at \$ 26,940.00, totaling \$26,940.00.

Protest #27 & 28, Lynda Jasa, appeared, Parcel ID 670003641, land at \$490,535.00, buildings lowered from \$18,115.00 to \$11,880.00, totaling \$502,415.00. Parcel ID 670003430, land at \$236,775.00, buildings at \$67,390.00, totaling \$304,165.00.

Protest # 29, Henry Wrich, appeared, Parcel ID 670000163, Land at \$61,735.00, buildings lowered from \$74,095.00 to \$59,120.00, totaling \$120,855.00.

Protest #30, Caleb Wood, did not appear, Parcel ID 670000524, land at \$16,940.00, buildings lowered from \$20,570.00 to \$13,885.00 totaling \$30,825.00.

Protest #31 & 32, Gary Aylor, appeared, land at \$14,605.00, buildings at \$53,980.00, totaling \$68,585.00. Parcel ID #670000460, land lowered from \$10,995.00 to \$7,305.00, totaling \$7,305.00.

Protest #33, Barbara Hampton, did not appear, Parcel ID 670000574, land lowered from \$6,030.00 to \$3,015.00, totaling \$3,015.00.

Protest #34, Joseph Plock Jr., appeared, Parcel ID 670000019, land at \$10,465.00, buildings at \$66,150.00, totaling \$76,615.00

Protest #35, Timothy Friesel, appeared, Parcel ID 670000515, land lowered from \$73,945.00 to \$36,975.00, buildings at \$412,750.00, totaling \$449,725.00.

Protest #36 & 37, Jeffrey Johnson, did not appear, Parcel ID 670003628, land at \$16,630.00, buildings at \$22,330.00, totaling \$38,960.00. Parcel ID 670003730, land lowered from \$20,670.00 to \$10,335.00, totaling \$10,335.00.

Protest #38, Eldon Snoke, appeared, Parcel ID 670001826, land at \$199,980.00, buildings lowered from \$105.00 to \$0.00, totaling \$199,980.00.

Protest #39 & 40, Michael Habegger, did not appear, Parcel ID 670000836, land lowered from \$73,945.00 to \$36,975.00, buildings at \$420,430.00, totaling \$457,405.00. Parcel ID 670000857, land lowered from \$19,090.00 to \$12,725.00, totaling \$12,725.00.

Protest #41, Tracey Hoffman, did not appear, Parcel ID 670000553, land at \$16,630.00, buildings lowered from \$38,925.00 to \$23,700.00, totaling \$40,330.00.

Protest #42, Jason Vetrovsky, appeared, Parcel ID 670000150, land at \$24,145.00, buildings at \$93,910.00, totaling \$118,055.00.

Protest #43, Sharon Friesel, appeared, Parcel ID 670000738, land at \$20,130.00, buildings at \$107,805.00, totaling \$127,935.00.

Protest #44, Angela Schmit, did not appear, Parcel ID 670004759, land at \$29,985.00, buildings at \$213,120.00, totaling \$243,105.00.

Protest #45, 46, 47 & 48, Harley deKoning, appeared, Parcel ID 670002068, land at \$397,995.00, totaling \$337,995.00, Parcel ID 670002497, land at 214,395.00, buildings at \$7,045.00, totaling \$221,440.00. Parcel ID 670001838, land at \$30,785.00, totaling \$30,785.00. Parcel ID

670000117, land at \$576,150.00, buildings lowered from \$272,840.00 to \$243,585.00, totaling \$819,735.00.

Protest #49, Elaine Sheldon, appeared, Parcel ID 670000525, land at \$24,505.00, buildings at 40,325.00, totaling 64,830.00.

Protest #50, 51, 52 & 53, Anita Lang, did not appear, Parcel ID 670004985, land lowered from \$15,845.00 to \$10,560.00, building at \$4,710.00, totaling \$15,270.00. Parcel ID 670000539, land lowered from \$4,470.00 to \$2,235.00, totaling \$2,235.00. Parcel ID 670003883, land lowered from \$4,330.00 to \$2,165.00, totaling \$2,165.00. Parcel ID 670000152, land at \$16,050.00, building at \$71,085.00, totaling \$87,135.00.

Protest #23 was reviewed by the Assessor, Parcel ID 670000831, land lowered from \$38,805.00 to \$9,410.00, totaling \$9,410.00.

Protest #12 was reviewed by the Assessor, Parcel ID 670002589, land stayed at \$197,710.00, buildings lowered from \$66,480.00 to \$44,640.00, totaling \$264,190.00.

Lang moved and Heidemann seconded to approve the Assessor's recommendations on Protest 18 through Protest 21 and Protest 24 through Protest 53. Also Protest #12 and 23 that required further review. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 4:03 p.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Rachel King, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
JULY 11, 2025

The Pawnee County Board of Equalization convened in session, which was open to the public, on Friday, July 11, 2025, at 9:00 a.m. in the first-floor meeting room in the Pawnee County Courthouse, Pawnee City, Nebraska to hear the 2025 Pawnee County Valuation Protests. Notice of such meeting was published in the Thursday, July 3, 2025, issue of The Pawnee Republican. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk, Rachel King & Assessor, Stephanie Kaster. 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 agenda as presented. Voting: Seitz (yes), Lang (yes), Heidemann (yes).

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

Protest #54 & 55, Keith Groeling, appeared, Parcel ID 670001034, land lowered from \$4,575.00 to \$3,050.00, totaling \$3,050.00. Parcel ID 670003879, land lowered from \$30,190.00 to \$20,831.00, buildings at \$126,185.00, totaling \$147,016.00.

Public Comment was held at 9:20, no public appeared.

Protest #56, 57 & 58, Mark Sunneberg Jr., did not appear, Parcel ID 670000830, land lowered from \$20,590.00 to \$6,140.00, totaling \$6,140.00. Parcel ID 670004827, land at \$10,055.00, building lowered from \$27,680.00 to \$0.00, totaling \$10,055.00. Parcel ID 670000855, land at \$28,620.00, buildings at \$285,140.00, totaling \$313,760.00.

Protest #59, 60 & 61, Julie Koeneke, appeared, Parcel ID 670000560, land lowered from \$11,760.00 to \$5,880.00, buildings at \$1,775.00, totaling \$7,655.00. Parcel ID 670000680, land lowered from \$14,605.00 to \$7,305.00, buildings at \$13,155.00 totaling \$20,460.00. Parcel ID 670003636, land at \$16,630.00, buildings at \$125,180.00, totaling \$141,810.00

Protest #62, Tony Wood, did not appear, Parcel ID 670000687, land at \$24,525.00, buildings lowered from \$14,970.00 to \$9,670.00, totaling \$34,195.00.

Protest # 63, 64 & 65, Sherri Smith, did not appear, Parcel ID 670000462, land lowered from \$11,840.00 to \$5,920.00, totaling \$5,920.00. Parcel ID 670000874, land lowered from \$15,450.00 to \$8,620.00, buildings at \$15,560.00, totaling \$24,180.00. Parcel ID 670003595 land lowered from \$42,570.00 to \$26,055.00, buildings at \$152,515.00, totaling \$178,570.00.

After further review Protest #22, Parcel ID 670001044, land at \$12,410.00, buildings lowered from \$123,185.00 to \$97,165.00, totaling \$109,575.00

Lang moved and Heidemann seconded to approve Protest #22 and #54 through 65. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

Protest #66 & 67, Alan Smyth, did not appear, Parcel ID 670000500, land at \$19,425.00, buildings \$156,770.00, totaling \$176,195.00. Parcel ID 670005128, land lowered from \$10,805.00 to \$5,400.00, totaling \$5,400.00.

Protest #68 & 69, David Klepper, appeared, Parcel ID 670000069 land at \$15,975.00, buildings lowered from \$58,000.00 to \$48,020.00, totaling \$63,995.00. Parcel ID 670001362, land lowered from \$35,220.00 to \$17,610.00, buildings at \$355.00, totaling \$17,965.00.

Protest #70, 71 & 72, Joseph Sharpe, appeared, Parcel ID 670000229, land at \$2,830.00, totaling \$2,830.00. Parcel ID 670000928, land at \$11,585.00, buildings at \$51,810.00 totaling \$63,395.00. Parcel ID 670001441, land at \$214,110.00, totaling \$214,110.00.

Protest # 73, 74, 75, 76, 77 & 78, JAG Rentals LLC, Robert Schafer, appeared, Parcel ID 670004087, land at \$ 210,295.00, totaling \$210,295.00. Parcel ID 670003929, land at \$447,585.00, buildings lowered from \$ 200.00 to \$0.00, totaling \$ 447,585.00. Parcel ID 670003412, land at \$217,430.00, totaling \$217,430.00. Parcel ID 670003404, land at \$210,520.00, totaling \$ 210.520. Parcel ID 670002314, land lowered from \$530,900.00 to \$521,635.00, buildings at \$21,375.00, totaling \$543,010.00. Parcel ID 670003402, land at \$570,615.00, buildings at \$97,565.00, totaling \$668,180.00.

Protest # 79 & 80, Christopher Gottula, did not appear, Parcel ID 670002854, land at 60,500.00, buildings lowered from \$12,240.00 to \$10,930.00, totaling \$71,430.00. Parcel ID 670002452, land at \$459,765.00, buildings \$114,125.0, totaling \$573,890.00.

Protest #81, Karen Harlow, appeared, Parcel ID 670000770, land at \$20,480.00, buildings at \$55,930.00, totaling \$76,410.00.

Protest # 82, 83 & 84, Donald Albers, did not appear, Parcel ID 670002241, land at \$474,625.00, totaling \$474,625.00. Parcel ID 670003836, land at \$785,875.00, buildings at \$139,435.00, totaling \$925,330.000. Parcel ID 670003837, land at \$811,060.00, buildings at \$11,070.00, totaling \$822,130.00.

Protest #85, Marvis Clark, appeared, Parcel ID 670003021, land at \$27,855.00, buildings lowered from \$45,365.00 to \$28,045.00, totaling \$55,900.00.

Protest #86, 87 & 88, Jerry Vrtiska, appeared, Parcel ID 670003042, land at \$423,560.00, buildings lowered from \$56,640.00 to \$52,905.00, totaling \$476,465.00. Parcel ID 670001736, land at \$258,820.00, totaling \$258,820.00. Parcel ID 670005029 IOLL, buildings at \$197,530.00, totaling \$197,530.00.

Protest # 89, 90, 91 & 92, Bradley Spier, did not appear, Parcel ID 670000844, land lowered from \$38,535.00 to \$19,270.00, totaling \$19,270.00. Parcel ID 670000841, land lowered from \$38,865.00 to \$19,270.00, buildings at \$330.00, totaling \$19,600.00. Parcel ID 670000843, land lowered from \$26,020.00 to \$13,010.00, totaling \$13,010.00. Parcel ID 670000826, land lowered from \$26,020.00 to \$13,010.00, totaling \$13,010.00.

Protest # 93, William Mitchell, did not appear, Parcel ID 670004078, land at \$8,820.00, buildings at \$27,480.00, totaling \$36,300.00.

Protest #94, Terry Miller, appeared, Parcel ID 670003329, land at \$190,795.00, totaling \$190,795.00.

Protest #95, 96, 97 & 98, Melissa Freeman, appeared, Parcel ID 670003811, land at \$5,665.00, buildings at \$23,65.00, totaling \$29,330.00. Parcel ID 670004987, land at \$451,805.00, totaling \$451,805.00. Parcel ID 670000190, land at \$2,615.00, buildings at \$75,845.00, totaling \$78,460.00. Parcel ID 670003808, land at \$5,665.00, buildings at \$137,280.00, totaling \$146,605.00.

Protest #99 & 100 Milan Tomek, appeared, Parcel ID 670003910, land at \$403,205.00, totaling \$403,205.00. Parcel ID 670003032, land at \$18,370.00, buildings lowered from \$63,985.00 to \$57,880.00, totaling \$76,250.00.

Protest #101, 102, 103 & 104, John DeFreece (LIJAHU LLC), appeared, Parcel ID 670000720, land at \$7,070.00, buildings at \$95,730.00, totaling \$102,800.00. Parcel ID 670004033, land at \$1,120.00, buildings lowered from \$100,585.00 to \$85,495.00, totaling \$86,615.00. Parcel ID 670005071, land lowered from \$2,220.00 to \$1,110.00, buildings at \$8,950.00, totaling \$10,060.00. Parcel ID 670000592, land at \$5,585.00, buildings at \$38,280.00, totaling \$43,865.00.

Protest #105, 106, 107, 108, 109 & 110, Gregg Clement, appeared, Parcel ID 6700002056, land at \$414,170.00, buildings at \$375.00, totaling \$414,545.00. Parcel ID 6700003463, land at \$207,680.00, buildings at \$975.00 totaling \$208,655.00. Parcel ID 6700001751, land at \$29,705.00, buildings at \$5,605.00, totaling \$35,310.00. Parcel ID 670000085, land at \$604,365.00, totaling \$604,365.00. Parcel ID 6700002015, land at \$205,880.00, totaling \$250,880.00. Parcel ID 6700002057, land at \$90,270.00, totaling \$90,270.00.

Protest #111, Mark Tomek, appeared, Parcel ID 670002412, land at \$105,000, totaling \$105,000.00.

Protest #112, Peter Binder, appeared, Parcel ID 670000935, land at \$8,915.00, buildings at \$114,935.00, totaling \$123,850.00.

Protest #113, 114, 115, 116 & 117, Charles Binder, appeared, Parcel ID 670003615, land at \$12,340.00, buildings lowered from \$57,430.00 to \$51,560.00, totaling \$63,900.00. Parcel ID 6700000916, land at \$5,665.00, buildings lowered from \$27,895.00 to \$23,580.00, totaling \$29,245.00. Parcel ID 670003455, land lowered from \$615.00 to \$295.00, totaling \$295.00. Parcel ID 670003440, land at \$3,560.00, totaling \$3,560.00. Parcel ID 670000060, land lowered from \$10,975.00 to \$7,320.00, totaling \$7,320.00.

Protest #118, Samantha Plock, appeared, Parcel ID 670000541, land at \$16,650.00, buildings at \$35,690.00, totaling \$52,340.00.

Protest #119, Johnnie & Janet Vetrovsky, appeared, Parcel ID 670003748, land at \$13,010.00, buildings at \$63,215.00, totaling \$76,225.00.

Protest #120, Gregory Hobday, appeared by phone, Parcel ID 670001880, land lowered from \$236,950.00 to \$221,280.00, buildings at \$226,600.00, totaling \$447,880.00.

Lang moved and Heidemann seconded to approve the Assessor's recommendations on Protest #66 through Protest 120.

Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 5:12 p.m.

S/Ron Seitz
S/Jan Lang
S/Lavon Heidemann

Attest: Rachel King, Pawnee County Clerk

PAWNEE COUNTY BOARD OF EQUALIZATION
JULY 22, 2025

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, July 22, 2025, at 8:50 a.m. in the first-floor meeting room. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Deputy Clerk Lindsay Kostecka. 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 July 8, 10 & 11, 2025 minutes.

Voting: Seitz (yes), Lang (yes), Heidemann (yes).

Lang moved and Heidemann seconded the motion to approve the agenda. Voting: Lang (yes), Heidemann (yes), Seitz (yes).

The Board discussed the Damaged Real Property report property ID 0670002992. Lang moved and Heidemann seconded to approve the damaged real property report. Voting: Heidemann (yes), Seitz (abstain), Lang (yes)

All over and under properties were adjusted for the empty lots from \$520,895.00 to \$520,290.00. Moved Lang and Heidemann seconded to approve the adjustments. Seitz (yes), Lang (yes), Heidemann (yes).

Terry Borchert, Fairview Golf Course, met with the Board and discussed the zoning for the golf course. The Assessor changed the lot model to commercial and the valuation is \$8,425.00. Lang moved and Heidemann seconded to change the valuation from \$16850.00 to \$8425.00. Voting Lang (yes), Heidemann (yes), Seitz (yes).

There was no public comment.

Chairman Seitz adjourned the meeting at 9:04 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Lindsay Kostecka, Pawnee County Deputy Clerk

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PAWNEE COUNTY BOARD OF EQUALIZATION
September 16, 2025

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, September 16, 2025, at 8:50 a.m. in the first-floor meeting room. Present were Ron Seitz, Jan Lang, Lavon Heidemann and County Clerk Rachel King. 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 July 22, 2025 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).

At 8:51, public comment was held, no public was present.

Cindy Johnson, Treasurer, met with the Board to discuss vehicle tax exemption. Lang moved and Heidemann seconded to approve the vehicle tax exemption for the Pawnee County Hospital for 2 ambulances. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 8:58 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Rachel King, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION
OCTOBER 28, 2025**

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, October 28, 2025, at 8:50 a.m. in the first-floor meeting room. Present were Ron Seitz, Jan Lang and County Clerk Rachel King, Lavon Heidemann was absent. Ron 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 to approve the September 16, 2025 minutes. Voting: Seitz (yes), Lang (yes), Heidemann (absent).

Lang moved and Seitz seconded the motion to approve the agenda with the correction of the year being 2025. Voting: Lang (yes), Heidemann (absent), Seitz (yes).

At 8:52 public comment was held. No public was present.

The Board reviewed the 2025 Tax Rates. Lang moved and Seitz seconded to approve Resolution 25-25 approving the 2025 Tax Rates. Voting: Heidemann (absent), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 8:55 a.m.

S/ Ron Seitz

S/Jan Lang

Attest: Rachel King, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION
NOVEMBER 12, 2025**

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Wednesday, November 12, 2024, at 8:50 a.m. in the first-floor meeting room. Present were Ron Seitz, Jan Lang, Lavon Heidemann, County Clerk Rachel King and Assessor Stephanie Kaster. 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 October 28, 2025 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).

Public comment was held at 8:52, no public attended.

Kaster presented the recommendations for homestead exemption rejections. After discussion Lang moved and Heidemann seconded to approve the Assessor recommendations for Homestead exemption rejections. Voting: Heidemann (yes), Seitz (yes), Lang (yes).

Chairman Seitz adjourned the meeting at 8:54 a.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Rachel King, Pawnee County Clerk

**PAWNEE COUNTY BOARD OF EQUALIZATION
DECEMBER 9, 2025**

The Pawnee County Board of Equalization met in public hearing, which was open to the public, on Tuesday, December 9, 2025, at 8:50 a.m. in the first-floor meeting room. Present were Ron Seitz, Jan Lang, Lavon Heidemann and County Clerk Lindsay Kostecka. Ron 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 November 12, 2025 minutes. Voting: Seitz (yes), Lang (yes), Heidemann (yes). Lang moved and Heidemann seconded the motion to approve the agenda as presented. Voting: Lang (yes), Seitz (yes), Heidemann (yes).

At 8:52 public comment was held. No public was present.

Stephanie Kaster, Assessor, met with the Board and presented intent to tax Parcel #670003900 due to no longer being tax exempt.

Lang moved and Heidemann seconded to approve the intent to tax Parcel #670003900.

Voting: Heidemann (yes), Seitz (yes), Lang (yes).

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

S/ Ron Seitz

S/Jan Lang

S/ Lavon Heidemann

Attest: Lindsay Kostecka, Pawnee County Clerk