

PAWNEE COUNTY BOARD OF EQUALIZATION
JULY 7, 2026

The Pawnee County Board of Equalization convened in session on Tuesday, July 7, 2026, at 1:00 p.m. in the first-floor meeting room of the Pawnee County Courthouse, Pawnee City, Nebraska. Notice of such meeting was posted at the Pawnee City Post Office, Burchard Post Office, Dubois Post Office, Den's Country Meats, Table Rock, The Bank of Steinauer, Lewiston Consolidated School and Pawnee County Courthouse. Present were Commissioners, Ron Seitz, Jan Lang, Lavon Heidemann, County Assessor, Stephanie Kaster and County Clerk, Lindsay Kostecka. Chairman Seitz announced the open meeting law poster was posted on the east wall. Lang moved and Heidemann seconded to approve the minutes from the Board of Equalization of June 23, 2026. Voting: Seitz (yes), Lang (yes) and Heidemann (yes). Lang moved and Heidemann seconded to approve the agenda as presented with addition of public comment. Voting: Lang (yes), Heidemann (yes) and Seitz (yes).

At 9:00 public comment was held. There was no public comment.

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

Jason & Sonia Nielsen did not appear, Protest #1, Parcel ID 670004742, land and building stayed the same at \$244,450.00. Assessor will do further review.

Michael Musil did not appear, Protest #2, Parcel ID 670004146, land stayed the same at \$55,045.00, buildings lowered from \$101,975 to \$28,375.00 totaling \$83,420.00.

Katrina Belflower appeared, Protest #3, Parcel ID 670002640, land stayed the same at \$52,735.00, buildings lowered from \$169,865.00 to \$114,495.00 totaling \$167,230.00.

William Petrashek did not appear, Protest #4, Parcel ID 670002940, land and building stayed the same at \$425,805.00.

Chad & Ronda Zimmerman did not appear, Protest #5, Parcel ID 670002258, land stayed the same at \$284,220.00, buildings lowered from \$138,925.00 to \$126,425.00 totaling \$410,645.00.

JLCC LLC, James & Lisa Rush appeared via phone call, Protest #6, Parcel ID 670002978, land stayed the same at \$424,090.00, buildings lowered from \$131,420.00 to \$118,745.00 totaling \$542,835.00. Protest #7, Parcel ID 670003216, land and buildings stayed the same at \$857,300.00. Assessor will do further review.

Greg Kreifel did not appear, Protest #8, Parcel ID 670002895, land and building stayed the same at \$515,145.00.

Judy Carstens did not appear, Protest #9, Parcel ID 670003880, land and buildings stayed the same at \$85,025.00.

Delton Rhodes appeared, Protest #10, Parcel ID 670001044, land stayed the same at \$12,410.00, buildings lowered from \$129,235 to \$101,535.00 totaling \$113,945.00.

Scott Bodie appeared, Protest #11, Parcel ID 670002559, land and buildings stayed the same at \$1,300,625.

Don Bloss appeared, Protest #12, Parcel ID 670002278, land and building stayed the same at \$912,140.00. Protest #13, Parcel ID 670003060 Assessor will do further review.

Tim Friesel did not appear, Protest #14, Parcel ID 670000515, land stayed the same at \$36,975.00, buildings lowered from \$550,690.00 to \$496,735.00 totaling \$533,710.00.

Leeza Struwe appeared, Protest #15, Parcel ID 670000078, land stayed the same at \$1,650.00, buildings lowered from \$73,580.00 to \$66,960.00 totaling \$68,610.00.

Jon & Gail Howard did not appear, Protest #16, Parcel ID 670005054, land and buildings stayed the same at \$366,630.00; Protest #17, Parcel ID 670000490, land and buildings stayed the same at \$66,870.00.

Maggie Brahmsteadt did not appear, Protest #18, Parcel ID 670003066, land and buildings stayed the same at \$107,330.00.

After discussion Lang moved and Heidemann seconded to approve the Assessor's recommendations for numbers 1 through 18 of the 2026 property valuation protests except for Protest #1, #7 and #13 to be revisited after Assessor reviews. Voting: Heidemann (yes), Seitz (yes) and Lang (yes).

Adjourned 3:38 p.m.

S/Ron Seitz

S/Jan Lang

S/Lavon Heidemann

Attest: Lindsay Kostecka, Pawnee County Clerk