

## **July 22, 2025**

The Merrick County Board of Equalization met Tuesday, July 22, 2025 at 1:30 p.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kucera, Dexter, Placke, Kreachbaum, Jarecke, Weller and Wiegert present. Assessor Myers, County Clerk Strobel and County Attorney Kunz were also present. Notice of the meeting was given thereof by publications in the Republican Nonpareil and The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. The agenda was kept current and available to the public at the County Clerk's Office.

Chairwoman Kucera declared the meeting was preceded by publicized notice and having acknowledged and identified the location of the posting of the current copy of the Open Meetings Act, called the meeting to order and in open session at 1:30 p.m.

Moved Kreachbaum, second Dexter to reconvene as Board of Equalization at 1:30 p.m. Roll Call: All Ayes

Moved Kreachbaum, second Placke to approve the agenda. Roll Call: All Ayes

Assessor Myers read all of the valuation protests with her recommendations to the board:

2025-0001 Parcel #3377.00-Lance and Scherry Hermansen-Commercial value remain but appraiser found error in land value so reduced for that error-reduced \$15,215.00; 2025-0002 Parcel #4054.00- Wade Bennett-No change. Equalized with land values in Archer; 2025-0003 Parcel #6355-Leon Dukat-No change. Equalized with like properties in Palmer; 2025-0004 Parcel #1932.01-Susan Royle-Corrected square footage of house. Equalized with like properties-reduced \$66,250.00; 2025-0005 Parcel #2705.00-Renewed Foundations-No change. Equalized with cost approach of value; 2025-0006-Robin Bogatz-Reduced value for basement vs crawl. Equalized with like Central City properties-reduced \$3,955.00; 2025-0007-Withdrawn; 2025-0008-Parcel #4737.00-Scott Brooks-No change. Equalized with like acreages-increased \$9,460.00; 2025-0009-Parcel #1658.02-Mark & Katherine Perry-No change. Equalized with like acreages. Two houses being lived out of; 2025-0010-Parcel #4412.00-Mark Poling-No change. Value is equalized with using cost approach; 2025-0011 Parcel #2527.05-Michael Beyl-No change. Equalized with like properties on 10<sup>th</sup> street; 2025-0012 Parcel #1762.00-Jeremi & Lara Wurtz-No change. Equalized with like acreages; 2025-0013 Parcel #978.00, 2025-0014 Parcel #1106.00-Leslie Denning. Dismiss due to application not being completed correctly; 2025-0015 Parcel #2172.00-Leslie Denning-No change. Equalized with like residential properties in Central City; 2025-0016 Parcel #1937.01-Green Plains Ethanol-No change. No appraisal provided indicating a value for 2025; 2025-0017 Parcel #105.00-Frontier Cooperative-Reduced value due to errors in structures. Reduced \$455,375.00.

Moved Kreachbaum, second Placke to approve the assessor's recommendation to dismiss Protest numbers 2025-0013 and 2025-0014 due to application not being completed correctly. Roll Call: All Ayes  
Moved Kreachbaum, second Jarecke to approve the remaining assessor's evaluation recommendations as presented. Roll Call: All Ayes

County Assessor Myers presented the Cemetery Report.

County Assessor Myers presented the 3-year Plan of Assessment.

Moved Placke, second Dexter to approve the Cemetery Report and 3-Year Plan of Assessment as presented by Assessor Myers. Roll Call: All Ayes

Moved Jarecke, second Weller to adjourn at 2:08 p.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha L Fate-Strobel, County Clerk

