

January 14, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

---

**11:30 A.M.**

**-----NOTE to Citizens: Any agenda item may be moved down at any time at the discretion of the Chairman of the Board of Equalization. The official agenda, which is kept continually current, is available for public inspection at the County Clerk's Office during normal business hours.**

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Call to Order/Convene as Board of Equalization

Inform the public of the location of the Open Meetings Act (outside the door on the wall)

Inform the public the notice of the meeting has been published in the Palmer Journal and the Republican Nonpareil, and the Merrick County Website

Pledge of Allegiance

**Possible Action** on the agenda

**Possible Action** on the minutes of December 23, 2024 as published

**Public Comment**

**Adjourn**

**The board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.**

January 28, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

---

**9:00 A.M.**

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**Possible Action** on the agenda

**Possible Action** on the minutes of January 14, 2025 as published

**Public Comment**

**Tax Exemption on vehicles as presented by:**

CC Baptist Church

Merrick Medical Center

Heartland Evangelical Free Church

Nebraska Christian

**Adjourn**

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February 11, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

---

**9:00 A.M.**

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**Pledge of Allegiance**

**Possible Action** on the agenda

**Possible Action** on the minutes of January 28, 2025 as published

**Public Comment**

**Discussion/Possible Action**

\*Assessor Myers to provide recommendations for 451 and 451NF new applications

\*Tax Exemption- Covenant Cedars Bible Camp for vehicles as presented

**Adjourn**

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February 25, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**Possible Action** on the agenda

**Possible Action** on the minutes of February 11, 2025 as published

**Public Comment**

**Discussion/Possible Action**

\*Assessor Myers gives recommendation of three late permissive exemptions

\*Tax Exemption for Cottonwood Estates, LLC vehicles as presented

**Adjourn**

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March 11, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**Possible Action** on the agenda

**Possible Action** on the minutes of February 25, 2025 as published

**Public Comment**

**Discussion/Possible Action**

\*Tax Exemption-Cottonwood Estates, LLC for vehicles as presented

\*Tax Acceleration 4799 and 4800 and for parcel 2340 and 8429 due to tearing down buildings.

**Adjourn**

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March 25, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**Possible Action** on the agenda

**Possible Action** on the minutes of March 11, 2025 as published

**Public Comment**

**Discussion/Possible Action**

Public Hearing: new 451 and 451NH applications

**Adjourn**

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April 8, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**Possible Action** on the agenda

**Possible Action** on the minutes of March 25, 2025 as published

Tax Correction 4801- Acceleration of taxes for 8439

Tax Correction 4802 Acceleration of taxes for Personal Property sold at auction

**Public Comment**

**Discussion/Possible Action**

**Adjourn**

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April 22, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**Pledge of Allegiance**

**Possible Action** on the agenda

**Possible Action** on the minutes of April 8, 2025 as published

\*Tax Correction 4803 for parcel 3376.01 Homestead applied to wrong parcel

\*Tax Correction 4804 for personal property schedule 381-Asset replaced coded as sold and not new

\*Set Protest Valuation times/dates

June 26      9:00 a.m.

July 8        1:30 p.m.

July 22      1:30 p.m.    \*Final

**Public Comment**

**Discussion/Possible Action**

**Adjourn**

**The board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.**

May 13, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

---

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**Pledge of Allegiance**

**Possible Action** on the agenda

**Possible Action** on the minutes of April 22, 2025 as published

**Public Comment**

**Discussion/Possible Action**

\*Set Protest Valuation times/dates

June 26      9:00 a.m.

July 8        1:30 p.m.

July 22      1:30 p.m.    \*Final

**Adjourn**

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May 27, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**Pledge of Allegiance**

**Possible Action** on the agenda

**Possible Action** on the minutes of May 13, 2025 as published

**Public Comment**

**Discussion/Possible Action**

**Adjourn**

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June 10, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**Pledge of Allegiance**

**Possible Action** on the agenda

**Possible Action** on the minutes of May 27, 2025 as published

**Public Comment**

**Discussion/Possible Action**

Present over/under and clerical report

**Adjourn**

**The board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.**

June 24, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**9:00 A.M.**

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**Pledge of Allegiance**

**Possible Action** on the agenda

**Possible Action** on the minutes of June 10, 2025 as published

**Public Comment**

**Discussion/Possible Action**

\*Assessor present Over/Under report #2

**Adjourn**

**The board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.**

July 8, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**1:30 P.M.**

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**Possible Action on the agenda**

**Discussion/possible action:**

**Protest Hearings:**

<b>1:30 p.m</b>	<b>#2025-0001-Lance &amp; Sherry Hermansen</b>	<b>Parcel #3377.00</b>
<b>1:40 p.m.</b>	<b>#2025-0002-Wade Bennett</b>	<b>Parcel #4054.00</b>
<b>1:50 p.m.</b>	<b>#2025-0004-Susan Royle</b>	<b>Parcel #1932.01</b>
<b>2:00 p.m.</b>	<b>#2025-0005-Renewed Foundations, LLC</b>	<b>Parcel #2705.00</b>
	<b>Clifford Mesner</b>	
<b>2:10 p.m.</b>	<b>#2025-0008-Scott Brooks</b>	<b>Parcel #4737.00</b>
<b>2:20 p.m.</b>	<b>#2025-0009-Mark &amp; Katherine Perry</b>	<b>Parcel #1658.02</b>
<b>2:30 p.m.</b>	<b>#2025-0011-Michael Beyl</b>	<b>Parcel #2527.05</b>
<b>2:40 p.m.</b>	<b>#2025-0012-Jeremi &amp; Laura Wurtz</b>	<b>Parcel #1762.00</b>
<b>2:50 p.m.</b>	<b>#2025-0013-Leslie Denning</b>	<b>Parcel #978.00</b>
	<b>#2025-0014-Leslie Denning</b>	<b>Parcel #1196.00</b>
	<b>#2025-0015-Leslie Denning</b>	<b>Parcel #2172.00</b>

**Read into record:**

<b>#2025-0003-Leon Dukat</b>	<b>Parcel #6355.00</b>
<b>#2025-0006-Robin Bogatz</b>	<b>Parcel #2521.00</b>
<b>#2025-0007-Withdrawn</b>	
<b>#2025-0010-Matt Poling</b>	<b>Parcel #4412.00</b>
<b>#2025-0016-Green Plains CC</b>	<b>Parcel #1937.01</b>
<b>#2025-0017-Frontier Cooperative</b>	<b>Parcel #105.00</b>

**Recess until Tuesday, July 22<sup>nd</sup> at 1:30 p.m.**

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**Pledge of Allegiance**

**Possible Action** on the agenda

**Possible Action** on the minutes of June 24, 2025 as published

**Public Comment**

**Discussion/Possible Action**

9:00 a.m. - Permissive Exemption Hearing

Tax Correction/Acceleration 4805 for parcel 2371-Tearing building down

Tax Correction 4806 for parcel 2340-correction to original acceleration

Tax Correction 4807for parcel 8430-correction to original acceleration

Over/Under/Clerical error report

**Recess until 1:30 p.m.**

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July 22, 2025  
MERRICK COUNTY  
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**Possible Action on the agenda**

**Discussion/possible action:**

**Protest Hearings:**

\*1:30 p.m-Make final decision on submitted valuation protests

\*Assessor present 3 year Plan of Assessment

\*Assessor present Cemetery Report

**Adjourn**

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July 22, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**Pledge of Allegiance**

**Possible Action** on the agenda

**Possible Action** on the minutes of July 8, 2025 as published

**Public Comment**

**Discussion/Possible Action**

\*Over/Under for parcel 1923.73

\*Tax acceleration 4808-RAD Shop-acceleration of personal property due to selling

**Recess until 1:30 p.m.**

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August 12, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**9:00 A.M.**

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**Pledge of Alliegence**

**Possible Action** on the agenda

**Possible Action** on the minutes of July 22, 2025 as published

\*Tax Correction 4809 for parcel 2363-TERC Certification

\*Tax Correction 4810 for personal property 2072-TERC Certification

\*Protest #2025-0018 Parcel #5076.00 Jeffery & Abby Thomas

**Adjourn**

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August 26, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**Pledge of Allegiance**

**Possible Action** on the agenda

**Possible Action** on the minutes of August 12, 2025 as published

**Public Comment**

**Discussion/Possible Action**

\*Tax Acceleration 4811 for parcel 8014-House is being removed

**Adjourn**

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September 9, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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Pledge of Alliegence

**Possible Action** on the agenda

**Possible Action** on the minutes of September 9, 2025 as published

Public Comment

**Adjourn**

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September 23, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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Pledge of Alliegence

**Possible Action** on the agenda

**Possible Action** on the minutes of September 9, 2025 as published

Public Comment

**Adjourn**

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October 14, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**9:00 A.M.**

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Pledge of Allegiance

Agenda

Minutes from September 23, 2025

Public Comment

Discussion/possible action

\*Assessor Myers present engagement letter for Kubert Appraisals to complete 2024 and 2025 appraisal in addition to previously approved engagement letter for previous years for TERC case

Adjourn

**The board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.**

October 28, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**9:00 A.M.**

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Pledge of Allegiance

Agenda

Minutes from October 14, 2025

Public Comment

Discussion/possible action

Adjourn

**The board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.**

**October 28, 2025**

The Merrick County Board of Equalization met Tuesday, October 28, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Dexter, Placke, Jarecke, Weller, Kucera, Wiegert, County Attorney Kunze and County Clerk Strobel present.

Moved Kreachbaum, second Wiegert to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes

Notice of the meeting was given thereof by publications in the Republican Nonpareil, The Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were mailed to each Supervisor and 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 9:00 a.m.

The Pledge of Allegiance was led by Dexter

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

Moved Dexter, second Placke to approve the minutes of October 14, 2025 Roll Call: All Ayes.

Moved Placke, second Dexter to adjourn at 9:01 a.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha Fate-Strobel, County Clerk

November 10, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**9:00 A.M.**

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Pledge of Alliegence

**Possible Action** on the agenda

**Possible Action** on the minutes of October 28, 2025 as published

**Adjourn**

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November 25, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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Pledge of Allegiance

**Possible Action** on the agenda

**Possible Action** on the minutes of November 10, 2025 as published

\*Tax Correction 4812 for parcel 3515-Exemption should have been 4V

**Adjourn**

**The board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.**

December 9, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**9:00 A.M.**

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---

Call to Order/Convene as Board of Equalization

Inform the public of the location of the Open Meetings Act (outside the door on the wall)

Inform the public the notice of the meeting has been published in the Palmer Journal and the Republican Nonpareil, and the Merrick County Website

Pledge of Allegiance

**Possible Action** on the agenda

**Possible Action** on the minutes of November 25, 2025 as published

\*Tax Corrections for Tax Districts 109, 129, 133 and 138 for Real Estate, Personal Property, and Centrally Assessed due to clerical error on levy entered for Fullerton Public Schools.

\*Tax Correction 4813 for Personal Property schedule 2090 due to not coding it as Exempt in 2 places.

\*Tax Correction 4814 for Parcel 90 split at sale didn't get done

\*Tax Correction 4815 for Parcel 90.02 split at sale didn't get done

**Adjourn**

**The board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.**

December 23, 2025  
MERRICK COUNTY  
AGENDA FOR THE COUNTY BOARD OF EQUALIZATION

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**9:00 A.M.**

**-----NOTE to Citizens: Any agenda item may be moved down at any time at the discretion of the Chairman of the Board of Equalization. The official agenda, which is kept continually current, is available for public inspection at the County Clerk's Office during normal business hours.**

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Call to Order/Convene as Board of Equalization

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Pledge of Allegiance

**Possible Action** on the agenda

**Possible Action** on the minutes of December 9, 2025 as published

**Adjourn**

**The board reserves the right to go into executive session if such session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual.**