

January 14, 2025

The Merrick County Board of Equalization met Tuesday, January 14, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Jarecke, Dexter, Placke, Wiegert, Weller, County Clerk Strobel and County Attorney Kunz were present. Kucera absent
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. Copies of the agenda were given to each Supervisor and kept current and available to the public at the County Clerk's Office.

Vice-Chairman Dexter 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 11:30 a.m.

Moved Kreachbaum, second Wiegert to convene as Board of Equalization at 11:30 a.m. Roll Call: All Ayes

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

Minutes: Moved Jarecke, second Kreachbaum to approve the minutes of December 23, 2024. Roll Call: All Ayes

Moved Kreachbaum, second Wiegert to adjourn at 11:31 a.m. Roll Call: All Ayes

/s/Ed Dexter, Vice-Chairman

/s/Trisha L Fate-Strobel, County Clerk

January 28, 2025

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

Notice of the meeting was given thereof by publications in the Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were given 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 11:30 a.m.

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

Dexter led the Pledge of Allegiance

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

Minutes: Moved Jarecke, second Dexter to approve the minutes of January 14, 2025. Roll Call: Ayes- Wiegert, Weller, Kreachbaum, Jarecke, Dexter; Abstain: Kucera

Moved Weller, second Wiegert to approve the tax exemptions as presented for Central City Baptist Church, Merrick Medical Center, Heartland Evangelical Free Church and Nebraska Christian. Roll Call: All Ayes

Moved Kreachbaum, second Jarecke to adjourn at 9:03 a.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha L Fate-Strobel, County Clerk

February 11, 2025

The Merrick County Board of Equalization met Tuesday, February 11, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Jarecke, Dexter, Wiegert, Kucera, Placke, County Clerk Strobel and County Attorney Kunz were present. Weller absent
Notice of the meeting was given thereof by publications in the Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were given 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.

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

Placke led the Pledge of Allegiance

Agenda: Moved Placke, second Dexter to approve the agenda. Roll Call: Ayes-Jarecke, Kreachbaum, Wiegert, Placke, Dexter, Kucera. Weller absent.

Minutes: Moved Jarecke, second Dexter to approve the minutes of January 28, 2025. Roll Call: Ayes-Wiegert, Placke, Kreachbaum, Jarecke, Dexter. Abstain-Kucera. Absent-Weller. Motion Carried 5-2. Weller present at 9:03 a.m.

Assessor Myers provided her recommendations for 451 and 451 NF new applications. Recommendations are as followed: Full exemption for the Clarks Daycare; 90% exemption for Arbor-Finn Investments skilled nursing facility and 35% Cottonwood Estates. A subsequent hearing will be held before the board at a later date.

Moved Wiegert, second Jarecke to approve the tax exemption for Covenant Cedars Bible Camps for vehicles presented. Roll Call: All Ayes.

Moved Kreachbaum, second Jarecke to adjourn at 9:09 a.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha L Fate-Strobel, County Clerk

February 25, 2025

The Merrick County Board of Equalization met Tuesday, February 25, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Jarecke, Dexter, Wiegert, Weller, Kucera, Placke, County Clerk Strobel and County Attorney Kunz were present.

Notice of the meeting was given thereof by publications in the Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were given 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.

Moved Wiegert, second Dexter to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Jarecke led the Pledge of Allegiance

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

Minutes: Moved Dexter, second Jarecke to approve the minutes of January 28, 2025. Roll Call: All Ayes
Assessor Myers advised the board of three late permissive exemptions for the Lone Tree Society parcels #4567-#2912-#2274.

Tax Exemption for vehicles presented for Cottonwood Estates, LLC tabled until the March 11, Board of Equalization meeting.

Moved Placke, second Dexter to adjourn at 9:06 a.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha L Fate-Strobel, County Clerk

March 11, 2025

The Merrick County Board of Equalization met Tuesday, March 11, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Jarecke, Dexter, Wiegert, Weller, Kucera, Placke, County Clerk Strobel and County Attorney Kunz were present.

Notice of the meeting was given thereof by publications in the Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were given 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.

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

Kreachbaum led the Pledge of Allegiance

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

Minutes: Moved Dexter, second Placke to approve the minutes of February 25, 2025. Roll Call: All Ayes

Moved Placke, second Dexter to approve the Chairwoman to sign the tax exemption for Cottonwood Estates, LLC for the vehicles as presented. Roll Call: All Ayes

Moved Jarecke, second Dexter to approve the tax acceleration for Parcel #2340 and #8429 due to tearing down of buildings. Roll Call: All Ayes

Moved Kreachbaum, second Wiegert to adjourn at 9:03 a.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha L Fate-Strobel, County Clerk

March 25, 2025

The Merrick County Board of Equalization met Tuesday, March 25, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Weller, Dexter, Placke, Wiegert, Kucera, Jarecke, County Attorney Kunz and County Clerk Strobel 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. Copies of the agenda were given 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.

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

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

Minutes: Moved Dexter, second Placke to approve the minutes of March 11, 2025. Roll Call: Ayes

Moved Placke, second Dexter to open the public hearing at 9:01 a.m. Roll Call: All Ayes

Assessor Myers presented her recommendations to the board on the following properties regarding the 451 and 451NF applications. Little Storm Daycare parcel #1137.00 100% exemption; State Theater Foundation denied due to TERC confession; 451 NF Cottonwood Estates 35.4% exemption; Arbor Care 90.1% exemption; Merrick County Historical Museum 100% with penalties on parcel #2912, 4561, 2274.

Moved Placke, second Dexter to close the public hearing at 9:10 a.m. Roll Call: All Ayes

Moved Placke, second Dexter to approve the 451 and 451NF applications as recommended by the assessor. Roll Call: All Ayes.

Moved Jarecke, second Wiegert to adjourn at 9:17 a.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha L Fate-Strobel, County Clerk

April 8, 2025

The Merrick County Board of Equalization met Tuesday, April 8, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Weller, Dexter, Placke, Wiegert, Kucera, Jarecke and County Clerk Strobel 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. Copies of the agenda were given 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.

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

Kreachbaum led The Pledge of Allegiance

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

Minutes: Moved Placke, second Dexter to approve the minutes of March 25, 2025. Roll Call: All Ayes

Moved Kreachbaum, second Dexter to approve Tax Correction #4801-Parcel #8439.00 acceleration of \$25.46 due to being torn down. Roll Call: All Ayes

Moved Placke, second Jarecke to approve Tax Correction #4802-Parcel #2436 acceleration of \$1,173.32 on personal property due to sale. Roll Call: All Ayes

Moved Dexter, second Wiegert to adjourn at 9:03 a.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha L Fate-Strobel, County Clerk

April 22, 2025

The Merrick County Board of Equalization met Tuesday, April 22, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Weller, Dexter, Placke, Wiegert, Kucera, Jarecke, County Clerk Strobel and County Attorney Kunz 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. Copies of the agenda were given 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.

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

Wiegert led The Pledge of Allegiance

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

Minutes: Moved Dexter, second Placke to approve the minutes of April 8, 2025. Roll Call: All Ayes

Moved Placke, second Dexter to approve Tax Correction #4803-Parcel #3376.01 Homestead applied to wrong parcel. Roll Call: All Ayes

Moved Placke, second Jarecke to approve Tax Correction #4804 for personal property schedule 381-asset replaced coded as old and not new. Roll Call: All Ayes

Moved Jarecke, second Dexter to adjourn at 9:09 a.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha L Fate-Strobel, County Clerk

May 13, 2025

The Merrick County Board of Equalization met Tuesday, May 13, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Weller, Dexter, Placke, Wiegert, Kucera, Jarecke, County Clerk Strobel and County Attorney Kunz 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. Copies of the agenda were given 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.

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

Strobel led The Pledge of Allegiance

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

Minutes: Moved Dexter, second Placke to approve the minutes of April 22, 2025. Roll Call: All Ayes

Moved Dexter, second Jarecke to approve the Protest Valuation dates and times: Thursday, June 26 at 9:00 a.m.; Tuesday, July 8 at 1:30 p.m. and Tuesday, July 22 at 1:30 p.m. Roll Call: All Ayes

Moved Placke, second Dexter to adjourn at 9:02 a.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha L Fate-Strobel, County Clerk

May 27, 2025

The Merrick County Board of Equalization met Tuesday, May 27, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Weller, Dexter, Placke, Wiegert, Kucera, Jarecke, County Clerk Strobel and County Attorney Kunz 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. Copies of the agenda were given 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.

Moved Kreachbaum, second Placke to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
Weller led The Pledge of Allegiance

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

Minutes: Moved Jarecke, second Dexter to approve the minutes of May 13, 2025. Roll Call: All Ayes

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

/s/Carolyn Kucera, Chairwoman

/s/Trisha L Fate-Strobel, County Clerk

June 10, 2025

The Merrick County Board of Equalization met Tuesday, June 10, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Weller, Dexter, Placke, Wiegert, Kucera, Jarecke, County Clerk Strobel and County Attorney Kunz 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. Copies of the agenda were given 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.

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

Weller led The Pledge of Allegiance

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

Minutes: Moved Dexter, second Jarecke to approve the minutes of May 27, 2025. Roll Call: All Ayes

Moved Placke, second Dexter to approve the over/under clerical report as presented. Roll Call: All Ayes

Moved Placke, second Dexter to adjourn at 9:03 a.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha L Fate-Strobel, County Clerk

June 24, 2025

The Merrick County Board of Equalization met Tuesday, June 24, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Dexter, Placke, Jarecke and Wiegert. County Clerk Strobel and County Attorney Kunze was also present. Kucera and Weller absent
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.

Co-Chairman Dexter 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.

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

The Pledge of Allegiance was led by Placke

Weller arrived at 9:01 a.m.

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

Moved Jarecke, second Placke to approve the minutes of June 10, 2025 as published. Roll Call: All Ayes.

Moved Placke, second Wiegert to accept the clerical over/under report as presented by Assessor Myers.

Roll Call: All Ayes

Moved Kreachbaum, second Wiegert to adjourn at 9:03 a.m. Roll Call: All Ayes

/s/Ed Dexter, Co-Chairman

/s/Trisha Fate-Strobel, County Clerk

July 8, 2025

The Merrick County Board of Equalization met Tuesday, July 8, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Dexter, Placke, Jarecke, Weller, Kucera and Wiegert. County Clerk Strobel and County Attorney Kunze was also present.

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.

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

The Pledge of Allegiance was led by Dexter

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

Moved Dexter, second Wiegert to approve the minutes of June 24, 2025 as published. Roll Call: All Ayes.

Moved Placke, second Wiegert to open the Permissive Exemption Hearing at 9:01 a.m. Roll Call: All Ayes

Assessor Myers presented a Permissive Exemption application on Parcel #4567-parcel was transferred to Village of Chapman for public use. Myers recommends denial of application due to being under Merrick County Historical Museum.

Moved Placke, second Dexter to close the Permissive Exemption Hearing at 9:03 a.m. Roll Call: All Ayes

Moved Dexter, second Kreachbaum to deny the Permissive Exemption Application for Parcel #4567. Roll Call: All Ayes

Moved Placke, second Dexter to approve Tax Correction 4805-Parcel #2371.00 for tearing down building. Roll Call: All Ayes

Moved Dexter, second Placke to approve Tax Correction 4806 and 4807-Parcel #2340.00 and #8439.00 for credits not removed in original acceleration. Roll Call: All Ayes

Moved Placke, second Dexter to accept the clerical over/under report as presented by Assessor Myers. Roll Call: All Ayes

Moved Dexter, second Kreachbaum to recess at 9:09 a.m. until 1:30 p.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha Fate-Strobel, County Clerk

July 8, 2025

The Merrick County Board of Equalization met Tuesday, July 8, 2025 at 1:30 p.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kucera, Dexter, Weller, Jarecke, Kreachbaum and Wiegert present. County Attorney Kunze, Assessor Myers and County Clerk Strobel were also present. Placke absent.

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. 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 1:30 p.m.

Moved Kreachbaum, second Dexter to convene as Board of Equalization at 1:30 p.m. Roll Call: All Ayes
1:30 p.m. Lance and Sherry Hermansen appeared before the board regarding Protest #2025-0001 PID 3377.00.

Weller absent at 1:40 p.m.

1:40 p.m. Wade Bennett appeared before the board regarding Protest #2025-0002 PID 4054.00

Weller present at 1:45 p.m.

County Clerk Strobel informed the Board Protest #2025-0012 PID 1762.00 would not be in attendance but would be read into record.

1:50 p.m. Susan Royle appeared before the board regarding Protest #2025-0004 PID 1932.01

2:00 p.m. Clifford Mesner appeared before the board on behalf of Renewed Foundations, LLC regarding Protest #2025-0005 PID 2705.00

Read into record: Protest #2025-0003 PID 6355.00-Leon Dukat

2:10 p.m. Scott Brooks Protest #2025-0008 PID 4737.00 did not appear

Read into record: Protest #2025-0006 PID 2521.00-Robin Bogatz

2:20 p.m. Mark and Katherine Perry appeared before the board regarding Protest #2025-0009 PID 1658.02

2:30 p.m. Michael Beyl appeared before the board regarding Protest #2025-00011 PID 2527.05

Read into record: Protest #2025-0008 PID 6355.00-Scott Brooks; Protest #2025-0010 PID 4412.00-Matt Poling; Protest #2025-0012 PID 1762.00-Jeremi and Laura Wurtz; #2025-0016 PID 1937.01-Green Plains Central City; #2025-0017 PID 105.00-Frontier Cooperative.

2:50 p.m. Leslie Denning appeared before the board regarding Protest # 2025-0013 PID 978.00, 2025-0014 PID 1196.00 and 2025-0015 PID 2172.00

Moved Jarecke, second Wiegert to adjourn at 3:04 p.m. until Tuesday, July 22nd at 1:30 p.m. Roll Call: All Ayes

/s/Carolyn Kucera Chairwoman

/s/Trisha Fate-Strobel, County Clerk

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 10th 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

July 8, 2025

The Merrick County Board of Equalization met Tuesday, July 8, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Dexter, Placke, Jarecke, Weller, Kucera and Wiegert. County Clerk Strobel and County Attorney Kunze was also present. Kucera and Weller absent

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.

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

The Pledge of Allegiance was led by Dexter

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

Moved Dexter, second Wiegert to approve the minutes of June 24, 2025 as published. Roll Call: All Ayes.

Moved Placke, second Wiegert to open the Permissive Exemption Hearing at 9:01 a.m. Roll Call: All Ayes

Assessor Myers presented a Permissive Exemption application on Parcel #4567-parcel was transferred to Village of Chapman for public use. Myers recommends denial of application due to being under Merrick County Historical Museum.

Moved Placke, second Dexter to close the Permissive Exemption Hearing at 9:03 a.m. Roll Call: All Ayes

Moved Dexter, second Kreachbaum to deny the Permissive Exemption Application for Parcel #4567. Roll Call: All Ayes

Moved Placke, second Dexter to approve Tax Correction 4805-Parcel #2371.00 for tearing down building. Roll Call: All Ayes

Moved Dexter, second Placke to approve Tax Correction 4806 and 4807-Parcel #2340.00 and #8439.00 for credits not removed in original acceleration. Roll Call: All Ayes

Moved Placke, second Dexter to accept the clerical over/under report as presented by Assessor Myers. Roll Call: All Ayes

Moved Dexter, second Kreachbaum to recess at 9:09 a.m. until 1:30 p.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha Fate-Strobel, County Clerk

August 12, 2025

The Merrick County Board of Equalization met Tuesday, August 12, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Dexter, Placke, Jarecke, Weller, Kucera, Wiegert and County Clerk Strobel present. County Attorney Kunz was absent.

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.

Moved Kreachbaum, second Placke to convene as Board of Equalization at 9:00 a.m. Roll Call: All Ayes
The Pledge of Allegiance was led by Jarecke

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

Moved Jarecke, second Wiegert to approve the minutes of July 22, 2025 as published. Roll Call: All Ayes.

Moved Placke, second Dexter to approve Tax Corrections 4809-Parcel 2363 and 4810-Parcel 2072 for TERC Certifications. Roll Call: Ayes-Weller, Jarecke, Wiegert, Placke, Dexter and Kucera. Nays-Kreachbaum. Motion carried with a vote of 6-1.

Kunz present at 9:07 a.m.

Moved Placke, second Dexter to approve the Assessor's recommendation for no change due to equalization with like acreages for Protest #2025-0018-Parcel #5076. Roll Call: All Ayes

Moved Placke, second Dexter to adjourn at 9:16 a.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha Fate-Strobel, County Clerk

August 26, 2025

The Merrick County Board of Equalization met Tuesday, August 26, 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 Kune and County Clerk Strobel present.

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.

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

The Pledge of Allegiance was led by Kreachbaum

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

Moved Dexter, second Placke to approve the minutes of August 12, 2025 as published. Roll Call: All Ayes.

Moved Placke, second Jarecke to approve Tax Correction 4811-Parcel 8014 due to a house being moved.

Roll Call: All Ayes

Moved Dexter, second Weller to adjourn at 9:02 a.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha Fate-Strobel, County Clerk

September 9, 2025

The Merrick County Board of Equalization met Tuesday, September 9, 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 Kune and County Clerk Strobel present.

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.

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

The Pledge of Allegiance was led by Wiegert.

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

Moved Dexter, second Placke to approve the minutes of August 26, 2025 as published. Roll Call: All Ayes.

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

/s/Carolyn Kucera, Chairwoman

/s/Trisha Fate-Strobel, County Clerk

September 23, 2025

The Merrick County Board of Equalization met Tuesday, September 23, 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 Kune and County Clerk Strobel present.

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.

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

The Pledge of Allegiance was led by Strobel

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

Moved Dexter, second Placke to approve the minutes of September 9, 2025 as published. Roll Call: All Ayes.

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

/s/Carolyn Kucera, Chairwoman

/s/Trisha Fate-Strobel, County Clerk

October 14, 2025

The Merrick County Board of Equalization met Tuesday, October 14, 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 Placke, 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 Weller

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

Moved Placke, second Jarecke to approve the minutes of September 23, 2025 as published. Roll Call: All Ayes.

Assessor Myers presented an engagement letter for Kubert Appraisals to complete 2024 and 2025 appraisal in addition to previously approved engagement letter for previous years for TERC cases. Moved Jarecke, second Kreachbaum to approve the chairwoman to sign the Engagement Letter with Kubert Appraisals. Roll Call: All Ayes

Moved Kreachbaum, second Dexter to adjourn at 9:15 a.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha Fate-Strobel, County Clerk

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

The Merrick County Board of Equalization met Monday, November 10, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Jarecke, Dexter, Wiegert, Placke, Weller, Kucera, County Clerk Strobel and County Attorney Kunz were present.

Notice of the meeting was given thereof by publications in the Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were given to each Supervisor and kept current and available to the public at the County Clerk's Office.

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

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.

Placke led the Pledge of Allegiance

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

Minutes: Moved Jarecke, second Placke to approve the minutes of October 28, 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 L Fate-Strobel, County Clerk

November 25, 2025

The Merrick County Board of Equalization met Tuesday, November 25, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Jarecke, Dexter, Wiegert, Placke, Weller, Kucera and County Clerk Strobel were present.

Notice of the meeting was given thereof by publications in the Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were given to each Supervisor and kept current and available to the public at the County Clerk's Office.

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

Placke led the Pledge of Allegiance

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

Minutes: Moved Jarecke, second Dexter to approve the minutes of November 10, 2025 as published. Roll Call: All Ayes

Assessor Myers informed the board Tax Correction 4812 for parcel 3515 should have been an exemption 4V. Moved Placke, second Dexter to approve Tax Correction 4812 for parcel 3515. Roll Call: All Ayes

Moved Wiegert, second Dexter to adjourn at 9:03 a.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha L Fate-Strobel, County Clerk

December 9, 2025

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

Notice of the meeting was given thereof by publications in the Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were given to each Supervisor and kept current and available to the public at the County Clerk's Office.

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

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.

Jarecke led the Pledge of Allegiance

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

Minutes: Moved Jarecke, second Wiegert to approve the minutes of November 25, 2025 as published.

Roll Call: All Ayes

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

Moved Placke, second Dexter to approve Tax Correction 4813 for Personal Property schedule 1090 due to not coding it as Exempt in two places. Roll Call: All Ayes

Moved Placke, second Dexter to approve Tax Corrections 4814 and 4815 for Parcel 90 and 90.02 due to split at sale was not completed. Roll Call: All Ayes

Treasurer Gilg informed the board the impact a levy adjustment has on her office.

Moved Placke, second Wiegert to adjourn at 9:36 a.m. Roll Call: All Ayes

/s/Carolyn Kucera, Chairwoman

/s/Trisha L Fate-Strobel, County Clerk

December 23, 2025

The Merrick County Board of Equalization met Tuesday, December 23, 2025 at 9:00 a.m. in the Supervisors Room, County Courthouse, Central City, NE, with Kreachbaum, Jarecke, Dexter, Wiegert, Placke, Weller, Kucera, County Clerk Strobel and County Attorney Kunze were present.

Notice of the meeting was given thereof by publications in the Palmer Journal and the Merrick County Website. Proof of publication is filed in the Clerk's Office. Copies of the agenda were given to each Supervisor and kept current and available to the public at the County Clerk's Office.

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

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.

Kreachbaum led the Pledge of Allegiance

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

Minutes: Moved Dexter, second Jarecke to approve the minutes of December 9, 2025 as published. 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 L Fate-Strobel, County Clerk