

MEETING MINUTES: July 18, 2023 CASS COUNTY BOARD OF EQUALIZATION AND CASS COUNTY BOARD OF COMMISSIONERS

8:00am- Call Meeting to Order; Open Meetings Act Notice & Pledge of Allegiance: Members Present: Sharp, Boyle, DeGarmo, Winkler and Murdoch. Others present: Sarah Sutter-Deputy County Attorney, Gerri Draper-County Clerk

CONVENE – BOARD OF EQUALIZATION

1. Discuss/Action- (Assessor) Tax List Corrections- Parcel(s): 130009318-2022

MOTION: Sharp moved, Boyle seconded to approve tax corrections as presented. Motion carried 5-0

2. Discuss/Action- (Assessor) Clerical Error List- Parcel(s): 130009342

MOTION: Sharp moved, Boyle seconded to approve clerical error list for July 18th as presented. Motion carried 5-0

3. Non Action Item- 3yr Plan of Assessment Report filed by Assessor. Board acknowledges receiving report.

Items 4 & 5 were moved to end of meeting to allow Assessor to prepare paperwork for signatures.

MOTION: Sharp moved, Murdoch seconded to move items 4 and 5 to end of meeting to allow Assessor to prepare paperwork for signatures. Motion carried 5-0

8:0am CONVENE BOARD OF COMMISSIONERS

CONSENT AGENDA: Previous Meeting Minutes, Claims, Payroll/Time Balance Reports and Fees; County Clerk- Misc. \$8,827.54; Register of Deeds- Preservation \$2,104.50, State DOC Stamps \$44,089.01, CO General DOC Stamps \$12,595.24, CO General Fund \$14,206.50; Zoning- Misc. \$25,508.53; Dist. Court Clerk- Misc. \$2,962.75; Sheriff- Mileage \$3,454.17, Service \$2,314.00.

MOTION: Winkler moved, Boyle seconded to approve consent agenda as prepared. Motion carried 5-0

GENERAL: All Copy Products \$27.98 (Sup) Amazon \$1,029.34 (Sup) American Heart Association \$238.84 (Sup) Ameritas Life Insurance \$2,594.52 (Ins) Ameritas Life Insurance \$30,309.84 (Ins) Village of Avoca \$63.00 (Srv) Betterway Tire & Auto \$1,511.89 (Srv) Black Hills Energy \$119.55 (Srv) BLR \$536.99 (Srv) Bomgaars \$48.43 (Sup) Scott Bornemeier \$34.99 (Srv) Boundtree Medical \$2,161.45 (Srv) Buzzcuts Lawn Care \$88.00 (Srv) Cash-Wa Distributing \$1,014.30 (Sup) Cass County Agricultural Society \$300.00 (Srv) Cass County Court \$1,124.55 (Srv) Cass County Historical Society \$3,333.33 (Srv) Cass County Public Defender \$662.74 (Reim) Cass County Refuse \$144.00 (Srv) Cass County Sheriff \$897.79 (Srv) Cass County Sheriff \$190.20 (Reim) Cass County Treasurer \$1,000,000.00 (Srv) Cassgram \$500.00 (Srv) Charter Communications \$181.57 (Srv) Chemsearch \$472.48 (Srv) Cidnet \$3,000.00 (Srv) Clay County Sheriff Office \$130.00 (Srv) Clerk of the District Court \$468.00 (Srv) Comdata \$986.64 (Srv) Control Masters \$5,630.00 (Srv) Cummins Sales & Service \$782.30 (Srv) Das Central Finance \$1,144.49 (Srv) Datashield \$165.00 (Srv) Douglas County Court \$9.00 (Srv) Eakes Office Solutions \$469.19 (Sup) Electronic Contracting Company \$13,358.00 (Srv) Elite Electric \$2,470.00 (Srv) Village of Elmwood \$59.20 (Srv) EMS Connect \$78.00 (Srv) Engineered Controls \$1,910.00 (Srv) Eyman Plumbing Heating & Air \$625.80 (Srv) Family Physicians of Plattsmouth \$78.00 (Srv) Cindy Fenton \$30.00 (Reim) Ferguson Facilities Supply \$329.23 (Sup) Fireguard \$234.00 (Srv) First Concord \$182.51 (Ins) First State Bank \$32,537.99 (Ins) Frontier Cooperative \$158.70 (Srv) Galls \$17.98 (Sup) General Reporting Services \$67.50 (Srv) Goodwin Tucker Group \$1,891.59 (Srv) Grainger \$1,976.78 (Sup) Great Plains Uniforms \$444.99 (Srv) Village of Greenwood \$161.03 (Srv) Rand Group \$149.36 (Reim) Henry-Hobscheidt Service Center \$891.28 (Srv) HTBSCredit \$228.30 (Srv) Hometown Leasing \$556.89 (Srv) JoDon's \$150.00 (Srv) Gerald Johnson \$162.50 (Srv) Lisa Gonzalez \$2,208.41 (Srv) Jones Automotive \$528.03 (Srv) K&B Lawn Care \$350.00 (Srv) Lancaster County Sheriff's Department \$67.03 (Srv) Robert Larsen \$399.00 (Srv) LG Cleaners \$185.35 (Srv) Matheson Tri-Gas \$279.29 (Srv) Becky McCracken \$611.25 (Srv) My Central Supply \$780.97 (Sup) Meeske Ace Hardware \$76.27 (Sup) Meeske Auto Parts \$258.28 (Sup) Menards \$548.76 (Sup) Metlife \$19.05 (Ins) Metropolitan Area Planning Agency \$6,516.50 (Srv) Mid America First Call \$250.00 (Srv) MIPS \$5,793.00 (Srv) Motorola Solutions \$36,471.00 (Srv) NACO \$125.00 (Srv) Nebraska Public Health Environment \$105.00 (Srv) NPPD \$10,757.51 (Srv) Nebraska State Fire Marshall \$120.00 (Srv) Nebraska.gov \$42.50 (Srv) OPPD \$396.99 (Srv) Omaha World Harold \$265.44 (Srv) Omega Chemical \$809.34 (Srv) OnSolve \$4,452.60 (Srv) H.S.A \$2,200.00 (Ins) Oxen Technology \$8,118.00 (Srv) Paper Tiger Shredding \$402.54 (Srv) Papillion Sanitation \$861.85 (Srv) Physicians Laboratory \$2,350.00 (Srv) Pin Point Drove Applications \$650.00 (Srv) City of Plattsmouth \$1,283.87 (Srv) Thomas Prickett \$1,970.49 (Srv) Professional Heating & Air \$983.00 (Srv) Quik Dump Refuse \$36.91 (Srv) Region 6 Behavioral Health Care \$18,554.75 (Srv) Ricoh \$312.22 (Srv) Roby Funeral Home \$300.00 (Srv) Teresa Ross \$270.35 (Reim) Otoe County Rural Water Dist #3 \$39.00 (Srv) Sam's Club \$872.58 (Sup) Sarpy County Sheriff Dept \$22.93 (Srv) Sarpy County Treasurer \$9,640.00 (Srv) Secretary of State \$20.00 (Srv) Software Unlimited \$594.00 (Srv) Jennifer Sommer \$3,900.00 (Srv) Staples Business Credit \$410.31 (Sup) Stericycle \$92.62 (Srv) Summit Food Service \$19,968.70 (Sup) Svoboda Funeral Home \$1,210.00 (Srv) Thomson Reuters – West \$1,385.34 (Srv) Thyssenkrupp Elevator Corporation \$500.72 (Srv) Mary Tilson \$537.75 (Srv) Transunion Risk & Alternative \$75.00 (Srv) Turfbuilder Irrigation \$426.57 (Srv) Unifirst Corporation \$177.29 (Srv) United Healthcare \$76,635.12 (Ins) US Bank \$2,083.66 (Srv) Us Bank Voyager \$583.34 (Srv) Verizon \$801.87 (Srv) VSP Vision \$910.01 (Ins) Wade Insurance Agency \$40.00 (Srv) Windstream \$13,754.68 (Srv) Zelle \$5,573.36 (Srv) CLAIMS: \$1,370,110.43 PAYROLL: \$381,548.46 TOTAL: \$1,751,658.89

ROADS: AKRS Equipment \$103.60 (Srv) Anderson Ford \$60,769.00 (Srv) Aramark \$535.80 (Srv) Aspen Equipment \$182,790.00 (Srv) Betterway Tire & Auto \$30.00 (Srv) Bobcat of Omaha \$8,827.15 (Srv) Randy Bornemeier \$35.00 (Reim) Frontier Cooperative \$322.50 (Srv) G Works \$355.00 (Srv) Husker Chem Sales \$8,625.34 (Srv) J Clark \$1,021.00 (Srv) Kea Constructors \$297,421.81 (Srv) Keckler Oil Company \$1,096.00 (Srv) Logan Contractors Supply \$180.00 (Sup) Martin Marietta \$25,064.73 (Srv) Meeske Ace Hardware \$35.94 (Sup) Meeske Auto Parts \$3,708.11 (Sup) Mill Creek Auto Parts \$27.98 (Sup) MIPS \$146.45 (Srv) Murphy Tractor & Equip \$1,486.77 (Srv) Newman Signs \$3,680.28 (Srv) NMC \$2,367.72 (Srv) Pavers \$93,899.72 (Srv) Pomp's Tire Service \$46.00 (Srv) RDO Truck Center \$441.87 (Srv) Ready Mixed Concrete \$2,086.77 (Srv) Safety-Kleen Systems \$320.31 (Srv) Sapp Bros \$25,952.43 (Srv) Schemmer \$11,518.37 (Srv) Truck Center Companies \$392.14 (Srv) US Bank Voyager \$1,123.36 (Srv) Wessels Trucking \$220.72 (Srv) Whetrock \$43,811.63 (Srv) CLAIMS: \$778,442.57 PAYROLL: \$64,581.23 TOTAL: \$843,023.80

COMMUNICATION TOWER: Cass County Treasurer \$4,500.00 (Srv) The Center For Municipal Solutions \$1,175.00 (Srv) TOTAL: \$5,675.00 VISITOR PROMOTION: Maly Marketing \$39.00 (Srv) Carl Reichart \$475.96 (Reim) CLAIMS: \$514.96 PAYROLL: \$1,149.00 TOTAL: \$1,663.96 VISITOR IMPROVEMENT: Lincoln Convention & Visitor Bureau \$1,600.00 (Srv) Sarpy County Tourism \$2,549.86 (Srv) TOTAL: \$4,149.86

RECORD PRESERVATION: MIPS \$278.64 (Srv) TOTAL: 278.64 FEMA: Edwards Motorsports \$23,700.40 Municipal Emergency Services \$2,571.00 (Srv) TOTAL: \$26,271.40 COVID-AMERICAN RESCUE PLAN: Construction Containers \$320.25 (Srv) Meeske Ace Hardware \$45.31 (Sup) Menards \$85.30 (Sup) TOTAL: \$450.86

KENO/LOTTERY: Nebraska Department of Revenue \$3,677.00 (Srv) TOTAL: \$3,677.00 OVERALL GRAND TOTAL: \$2,639,254.66

1. Regular Agenda:

MOTION: Boyle moved, Winkler seconded to approve agenda as prepared. Motion carried 5-0

2. Past Meetings Attended by Commissioners:

- Sharp: None
- Boyle: None
- DeGarmo: None
- Winkler: MAPA Finance Committee
- Murdoch: None

3. Public Hearing/Action (8:15am): None scheduled

4. Litigation & Legal Matters-Christopher Perrone, County Attorney: None scheduled

5. Road Matters-Lenny Thorne, Highway Superintendent:

5A. Discussion/Action- Authorize Highway Superintendent to initiate cost share agreement with NDOT on Intersection Lighting on Hwy 63 and Church Road

MOTION: DeGarmo moved, Winkler seconded to authorize Thorne to initiate cost share agreement with NDOT as requested. Motion carried 5-0

5B. Discussion/Action- Authorize Highway Superintendent to initiate cost share agreement with NDOT on intersection lighting on Hwy 50 and Church Road

MOTION: DeGarmo moved, Winkler seconded to authorize Thorne to initiate cost share agreement with NDOT as requested. Motion carried 5-0

6. New Business & Unfinished Business:

6A. Discuss/Action- Road Runners Club of America-Request to temporarily use county roads for the Harvest Moon Hustle September 8, 2023 from approximately 5pm – 9pm

MOTION: Murdoch moved, DeGarmo seconded to authorize the temporary use of county roads for the Harvest Moon Hustle pending approval of County Attorney. Motion carried 5-0

6B. Discuss/Action- Mike Jensen-Zoning Administrator, Letters of Violation Update. Update given-with no additional questions from the board, Chair asked for comments from the audience, hearing from three (3) property owners along Rock Bluff Road regarding dust control issues/requesting that dust control be enforced. Chair noted the decision for when dust control was applied in front of the Rock Bluff Campground was left up to him; it was not the property owners fault it did not get applied.

6C. Discuss/Action- Continuous Agenda Item(s) Budgetary items; Building(s): Courthouse Generator. Discussion held

8:40am CONVENE AS BOARD OF COMMISSIONERS

BREAK 8:40am

8:55am RE-CONVENE AS BOARD OF EQUILIZATION

4. Discuss/Action- Review County Assessor & Referee recommendations for property valuation protest filings (110) & revised values (52), chair to delegate other members of the BOE to sign protest forms as needed

MOTION: Sharp moved, DeGarmo seconded to approve the property valuation protest filings (110) & revised values (52), as recommended by the County Assessor, authorize chair to delegate other members of the Board of Equalization to sign protest forms as needed. Motion carried 5-0

Parcel ID	Title Name 1	Protested Total	Request Total	Determined Total	Change Total
130392241	GORE, VANCE E & MARIA M	\$ 273,217	\$ 247,942	\$ 273,217	\$ -
130044504	VARADI-MCINNIS, KRISTIN & GERARD	\$ 240,501	\$ 161,689	\$ 255,246	\$ 14,745
130034851	ULMER, BLAKE E	\$ 505,085	\$ 227,670	\$ 421,985	\$ (83,100)
130322296	PETERS, DEREK L & JENNIFER R	\$ 514,307	\$ 370,700	\$ 459,052	\$ (55,255)
130115738	ABEL CONST CO	\$ 453,389	\$ 381,499	\$ 405,639	\$ (47,750)
130115746	ABEL CONST CO	\$ 3,956,653	\$ 381,499	\$ 3,041,603	\$ (915,050)
130301817	DAIL, MICHAEL D & KRISTIE D	\$ 1,142,210	\$ 863,060	\$ 911,855	\$ (230,355)
130393355	SMULLING, JOSHUA A & DANIELLE M	\$ 378,835	\$ 354,404	\$ 378,835	\$ -
130296783	REISDORFF, NATHAN	\$ 452,565	\$ 400,000	\$ 452,565	\$ -
130161381	HENKE, BRIAN A & TRUDI R	\$ 306,237	\$ 204,477	\$ 306,237	\$ -
130072575	CURTIS, TONY REED & PAMELA JEAN	\$ 373,231	\$ 253,000	\$ 322,656	\$ (50,575)
130087831	BETTS, DONALD F & ALISA M	\$ 444,042	\$ 358,192	\$ 363,047	\$ (80,995)
130324507	MEADOWS APARTMENT HOMES LLC, THE	\$ 4,977,740	\$ 2,410,000	\$ 4,977,740	\$ -
130117315	HOMAN, RANDALL A & LINDA L	\$ 316,620	\$ 277,500	\$ 316,620	\$ -
130031178	WRIGHT, JOHN W	\$ 112,020	\$ 85,030	\$ 85,225	\$ (26,795)
130097225	FRONTIER COOPERATIVE CO	\$ 395,995	\$ 320,630	\$ 320,635	\$ (75,360)
130048151	FRONTIER COOPERATIVE CO	\$ 561,080	\$ 334,618	\$ 334,620	\$ (226,460)
130283584	FRONTIER COOPERATIVE CO	\$ 874,840	\$ 866,678	\$ 866,680	\$ (8,160)
130050717	FRONTIER COOPERATIVE CO	\$ 64,243	\$ 47,900	\$ 47,428	\$ (16,815)
130049743	FRONTIER COOPERATIVE CO	\$ 274,478	\$ 251,978	\$ 251,978	\$ (22,500)
130394180	FRONTIER COOPERATIVE CO	\$ 684,027	\$ 630,100	\$ 630,107	\$ (53,920)
130270547	EAGLE AUTOMOTIVE LLC	\$ 190,604	\$ 155	\$ 175,474	\$ (15,130)

130178683	MATHISEN, JAMES H & TRACY L	\$ 458,855	\$ 422,921	\$ 422,775	\$ (36,080)
130286044	RIDDLE, JASON & CATHI	\$ 234,405	\$ 167,000	\$ 185,475	\$ (48,930)
130063428	ABBOTT, ASHTON R & RICKEY L	\$ 154,333	\$ 113,333	\$ 118,488	\$ (35,845)
130200506	BAY LAKE OWNERS ASSOCIATION INC	\$ 38,686	\$ 20,265	\$ 20,265	\$ (18,421)
130300136	JACKMAN AG PROPERTIES LLC	\$ 3,805,992	\$ 1,854,262	\$ 2,551,007	\$ (1,254,985)
130311022	ROYAL, STEPHEN M	\$ 344,375	\$ 325,047	\$ 341,140	\$ (3,235)
130149489	SCHIBER, LELA L	\$ 244,053	\$ 236,678	\$ 244,053	\$ -
130089133	BEAVER LAKE ASSN INC	\$ 348,185	\$ 309,435	\$ 318,805	\$ (29,380)
130089109	BEAVER LAKE ASSN INC	\$ 99,250	\$ 91,100	\$ 123,835	\$ 24,585
130089311	BEAVER LAKE ASSN INC	\$ 903,295	\$ 734,395	\$ 762,395	\$ (140,900)
130113387	BELL, LOWELL R	\$ 335,214	\$ 298,344	\$ 327,484	\$ (7,730)
130105988	BELL, LOWELL R	\$ 451,755	\$ 372,744	\$ 451,755	\$ -
130084506	MIERAS, GREGORY A & MONA T & BRETT A	\$ 21,315	\$ 7,350	\$ 21,315	\$ -
130084506	MIERAS, GREGORY A & MONA T & BRETT A	\$ 21,315	\$ 7,350	\$ 21,315	\$ -
130027898	LAPAGE, ROBIN M	\$ 90,205	\$ 80,875	\$ 48,970	\$ (41,235)
130077755	VANHESSCHE, JOHN & DONNA S	\$ 610,980	\$ 511,010	\$ 597,905	\$ (13,075)
130175315	PURE INVESTMENTS II LLC	\$ 1,016,573	\$ 600,000	\$ 783,228	\$ (233,345)
130381063	PURE INVESTMENTS 1 LLC	\$ 217,526	\$ 184,361	\$ 117,296	\$ (100,230)
130013536	PURE INVESTMENTS LLC DREESMAN, RICH	\$ 53,698	\$ 27,948	\$ 53,698	\$ -
130134503	RUFF, ROBERT L	\$ 1,531,221	\$ 1,225	\$ 1,512,145	\$ (19,076)
130059617	STINE, EVAN R & MISTY L TTEES	\$ 447,166	\$ 393,280	\$ 442,411	\$ (4,755)
130051861	SUTTON, TAYLOR E & JULIE A	\$ 204,015	\$ 195,412	\$ 204,015	\$ -
130143294	K VALLEY FARMS INC	\$ 1,016,000	\$ 758,000	\$ 1,016,000	\$ -
130159948	WILLIAMS, SHIRLEY J TTEE	\$ 419,983	\$ 414,093	\$ 406,108	\$ (13,875)
130393086	LESLEY, CORY MICHAEL & TIFFANY LYNN	\$ 587,940	\$ 525,650	\$ 587,940	\$ -
130174998	ADKINS, TIMOTHY A & KAREN J	\$ 506,615	\$ 490,784	\$ 506,615	\$ -
130044555	GAKEMEIER, ROBERT L	\$ 66,715	\$ 25,000	\$ 34,720	\$ (31,995)
130044482	GAKEMEIER, ROBERT	\$ 96,925	\$ 15,000	\$ 29,485	\$ (67,440)
130035939	GAKEMEIER, ROBERT	\$ 54,680	\$ 25,000	\$ 35,060	\$ (19,620)
130046914	GAKEMEIER, ROBERT L & KAYE R	\$ 95,970	\$ 55,000	\$ 95,970	\$ -
130138673	GAKEMEIER, ROBERT L	\$ 158,260	\$ 80,000	\$ 86,495	\$ (71,765)
130156973	MINER, TANNER L	\$ 103,824	\$ 95,000	\$ 103,824	\$ -
130084131	BECKER, ERROL F & KIM A	\$ 444,398	\$ 259,989	\$ 444,398	\$ -
130072419	BURNETT, JAMES R & MARGARET R	\$ 589,903	\$ 456,551	\$ 552,548	\$ (37,355)
130046817	VALENTA, MIKI I	\$ 226,930	\$ 208,900	\$ 182,990	\$ (43,940)
130176354	KLEIN, LEWIS V	\$ 226,417	\$ 45,000	\$ 156,562	\$ (69,855)
130397330	HOLMAN, HARRIETT D	\$ 258,791	\$ 128,000	\$ 258,791	\$ -
130168351	HOLMAN, HARRIETT D	\$ 8,750	\$ 6,680	\$ 8,750	\$ -
130160466	HOLMAN, HARRIETT D	\$ 108,225	\$ 86,000	\$ 108,225	\$ -
130167479	HOLMAN, HARRIETT D	\$ 94,956	\$ 89,206	\$ 94,956	\$ -
130099872	LEWIS, RONALD L & JACLYN A	\$ 317,841	\$ 282,815	\$ 317,841	\$ -
130295779	BRIGGS, LARRY L & KATHRYN A	\$ 269,590	\$ 241,130	\$ 259,910	\$ (9,680)
130132950	MCCOY, RYAN J	\$ 183,624	\$ 229,060	\$ 183,624	\$ -
130322253	GRUBER, JAMES E & JANET A	\$ 25,860	\$ -	\$ 11,208	\$ (14,652)
130297429	VILLAGE APTS OF LOUISVILLE	\$ 748,984	\$ 604,064	\$ 748,984	\$ -
130396392	LOUISVILLE U-STORE IT LLC	\$ 500,410	\$ 399,555	\$ 500,410	\$ -
130041513	LOUISVILLE U-STORE IT LLC	\$ 243,240	\$ 210,808	\$ 243,240	\$ -
130396393	LOUISVILLE U-STORE IT LLC	\$ 149,939	\$ 124,139	\$ 149,939	\$ -
130040983	LOUISVILLE U-STORE IT LLC	\$ 147,420	\$ 143,936	\$ 147,420	\$ -
130395068	HASWELL, WILLIAM	\$ 93,556	\$ -	\$ 93,556	\$ -
130037214	BROUHARD, AMBER J	\$ 155,796	\$ 142,211	\$ 155,796	\$ -
130117870	FARMER, ROBERT L	\$ 506,474	\$ 359,560	\$ 505,584	\$ (890)
130063673	MEISINGER, ROBERT SCOTT	\$ 114,250	\$ 105,709	\$ 114,250	\$ -
130062162	ROTHER-GROLEAU, COLLEEN S	\$ 179,801	\$ 169,793	\$ 179,801	\$ -
130064882	DOKE, TYLER M & DEBORAH M	\$ 205,771	\$ 196,703	\$ 198,836	\$ (6,935)
130310182	BLACK, WILLIAM FRANKLIN & AIMEE JANELLE	\$ 264,678	\$ 225,000	\$ 261,943	\$ (2,735)
130398110	SLOUP, LORI TTEE	\$ 47,022	\$ 41,048	\$ 47,022	\$ -
130398111	SLOUP, LORI TTEE	\$ 79,580	\$ 77,365	\$ 79,580	\$ -
130007145	ADKINS, BARBARA A	\$ 32,576	\$ 5,059	\$ 3,258	\$ (29,318)
130085227	BOSSERDET, RODNEY P & JULIE M	\$ 279,053	\$ 250,093	\$ 260,563	\$ (18,490)

130083232	MINK, ROBERT M & ROBERTA J	\$ 274,030	\$ 264,500	\$ 274,030	\$ -
130037427	MCGINNIS, MELISSA	\$ 241,615	\$ 191,000	\$ 202,005	\$ (39,610)
130061859	NEUMEISTER, JAMES W & SUSAN	\$ 186,218	\$ 181,500	\$ 186,218	\$ -
130085936	EPPERSON, DIANA M TTEE	\$ 630,515	\$ 522,380	\$ 630,515	\$ -
130394403	EPPERSON, DIANA M TTEE	\$ 189,686	\$ 162,304	\$ 189,686	\$ -
130020540	HEWETT, ETHEL E & WILLIAM A	\$ 132,263	\$ 111,673	\$ 132,263	\$ -
130324361	BAXTER, RUSSELL A & DIANE L	\$ 232,560	\$ 215,000	\$ 232,560	\$ -
130155454	OVIATT, SHERYL L	\$ 35,215	\$ 34,920	\$ 34,920	\$ (295)
130100641	STRODE, JASON W & LAURA	\$ 328,735	\$ 225,180	\$ 252,350	\$ (76,385)
130080640	JONES, LARRY A	\$ 231,768	\$ 206,855	\$ 208,729	\$ (23,039)
130128112	ASH GROVE LIME & PORTLAND CEMENT	\$ 23,944,013	\$ 21,741,438	\$ 23,944,013	\$ -
130395782	TEXAS GULF INC	\$ 737,009	\$ 683,402	\$ 643,514	\$ (93,495)
130176257	TEXAS GULF INC	\$ 538,650	\$ 538,650	\$ 471,385	\$ (67,265)
130176028	TEXAS GULF INC	\$ 13,910	\$ 13,910	\$ 13,910	\$ -
130118664	TEXAS GULF INC	\$ 1,330,120	\$ 580,120	\$ 1,289,250	\$ (40,870)
130118621	TEXAS GULF INC	\$ 2,845,563	\$ 1,390,563	\$ 1,587,178	\$ (1,258,385)
130065595	TEXAS GULF INC	\$ 244,215	\$ 244,215	\$ 239,770	\$ (4,445)
130322350	DEMORY, ALAN CONSTRUCTION CO, LLC	\$ 566,568	\$ 510,958	\$ 518,573	\$ (47,995)
130135720	OLSON, NANCY L	\$ 183,292	\$ 100,000	\$ 181,017	\$ (2,275)
130260967	ROSS, JANA L	\$ 56,071	\$ 20,096	\$ 56,071	\$ -
130002070	KERWIN, JEFF T & GAIL L	\$ 135,018	\$ 98,000	\$ 135,018	\$ -
130055093	CALIFF, SUSANNE E	\$ 159,350	\$ 151,000	\$ 159,350	\$ -
130396410	SCHAAF, JOEL D	\$ 18,996	\$ 15,831	\$ 18,996	\$ -
130062685	BRACK, KEVIN	\$ 120,502	\$ 94,931	\$ 114,537	\$ (5,965)
130228060	SWENSON, CHRISTAL M	\$ 87,635	\$ 79,533	\$ 73,010	\$ (14,625)
130174947	CASEY'S RETAIL CO.	\$ 1,856,280	\$ 1,400,875	\$ 1,584,470	\$ (271,810)
130023213	CASEYS RETAIL CO #2968	\$ 1,739,054	\$ 1,624,562	\$ 1,610,259	\$ (128,795)
130395722	NEXT GENERATION PROPERTIES OF NE LLC	\$ 2,858,894	\$ 2,040,000	\$ 2,451,000	\$ (407,894)
130194425	ALTVATER, JACQUELINE K	\$ 317,085	\$ -	\$ 304,690	\$ (12,395)
130178616	DOROGA, DENNIS & DONNA	\$ 284,475	\$ -	\$ 252,080	\$ (32,395)
130107662	DRUEKE, TYLER & BRANDY	\$ 108,595	\$ -	\$ 57,000	\$ (51,595)
130068594	ENDSLEY, JUDY L	\$ 235,895	\$ -	\$ 226,575	\$ (9,320)
130195197	EPP, SHAWN D & ANNETTE C	\$ 512,910	\$ -	\$ 492,470	\$ (20,440)
130398283	FAYRAM, TED & LINDA	\$ 389,575	\$ -	\$ 65,685	\$ (323,890)
130392641	GASPAROVICH, KIM	\$ 277,525	\$ -	\$ 255,095	\$ (22,430)
130025054	GOOD LIFE REAL ESTATE LLC	\$ 266,698	\$ -	\$ 149,588	\$ (117,110)
130387856	GRANT, HEATHER A	\$ 156,447	\$ -	\$ 145,162	\$ (11,285)
130092959	HALL, GLENN ALAN	\$ 635,517	\$ -	\$ 600,877	\$ (34,640)
130055220	BABCOCK, MICHAEL J & THERESE R	\$ 381,153	\$ -	\$ 369,378	\$ (11,775)
130395579	HELSEY, DIANA S & CHAD H	\$ 133,515	\$ -	\$ 21,000	\$ (112,515)
130009318	HOOD, ROBERT K & TAMARA M	\$ 249,066	\$ -	\$ 186,071	\$ (62,995)
130040835	HUEBNER, DANIEL H & LORI L	\$ 74,806	\$ -	\$ 62,911	\$ (11,895)
130395702	IHGA LLC	\$ 277,420	\$ -	\$ 164,705	\$ (112,715)
130387100	IHGA LLC	\$ 539,681	\$ -	\$ 201,531	\$ (338,150)
130395750	IHGA LLC	\$ 178,877	\$ -	\$ 66,162	\$ (112,715)
130395751	IHGA LLC	\$ 175,063	\$ -	\$ 62,348	\$ (112,715)
130395752	IHGA LLC	\$ 172,901	\$ -	\$ 60,186	\$ (112,715)
130142948	KILTON, FRANK J JR & ANNETTE M TTEES	\$ 147,380	\$ -	\$ 98,130	\$ (49,250)
130195480	KRAMER, ROBERT E	\$ 453,535	\$ -	\$ 433,535	\$ (20,000)
130177911	BOEGE, SCOTT & SUSAN	\$ 287,360	\$ -	\$ 278,250	\$ (9,110)
130393778	LAMBERT, DANIEL R	\$ 330,215	\$ -	\$ 315,600	\$ (14,615)
130105090	LAMBERT FARMS LLC	\$ 1,011,531	\$ -	\$ 764,066	\$ (247,465)
130284084	LENZ, COLEMAN W	\$ 305,290	\$ -	\$ 298,310	\$ (6,980)
130005789	LKDS HOLDINGS LLC	\$ 82,436	\$ -	\$ 60,640	\$ (21,796)
130029661	LLOYD, GREGG & KATHRYN M	\$ 94,102	\$ -	\$ 25,632	\$ (68,470)
130289043	MAJOR, JAMES E MARY L JOHN P	\$ -	\$ -	\$ 130	\$ 130
130054712	MCDONNELL, JOHN P & LESLIE M	\$ 554,826	\$ -	\$ 509,616	\$ (45,210)
130039292	MEISINGER, JULIE A	\$ 17,136	\$ -	\$ 10,367	\$ (6,769)
130040541	MEISINGER, JULIE A	\$ 36,446	\$ -	\$ 9,111	\$ (27,335)
130178624	NIELSEN, DAVID J & MARY L CO TTEES	\$ 515,135	\$ -	\$ 500,715	\$ (14,420)

130322776	BUCKINGHAM, ELIZABETH A	\$ 437,280	\$ -	\$ 166,500	\$ (270,780)
130130893	ORTGIESEN, RODNEY F & DENISE E ETAL	\$ 1,001,445	\$ -	\$ 835,135	\$ (166,310)
130193143	PORTERA, JOHN J & KATHLEEN M	\$ 160,165	\$ -	\$ 147,365	\$ (12,800)
130074721	RAMMING, MARY ANN	\$ 370,325	\$ -	\$ 364,190	\$ (6,135)
130068438	REZNICEK, RICHARD J	\$ 421,443	\$ -	\$ 403,838	\$ (17,605)
130109843	RIKLI, ROSS R & JUDEEN E	\$ 720,696	\$ -	\$ 708,461	\$ (12,235)
130396349	SCHMIDT, VIRGINIA M TTEE	\$ 522,090	\$ -	\$ 433,205	\$ (88,885)
130310212	SIMPSON, MIRIAM L TTEE	\$ 762,580	\$ -	\$ 729,915	\$ (32,665)
130052108	STOESZ, LINDA K TTEE	\$ 168,572	\$ -	\$ 167,162	\$ (1,410)
130128481	STRATTON, DARLEEN E SUCC TTEE	\$ 57,586	\$ -	\$ 54,000	\$ (3,586)
130128589	STRATTON, DARLEEN E SUCC TTEE	\$ 54,835	\$ -	\$ 54,835	\$ -
130393222	BUEL, JAMES M	\$ 5,764,835	\$ -	\$ 4,536,975	\$ (1,227,860)
130049433	STRUTHERS, JAMES MARTIN & CORTNEY MARIE	\$ 136,045	\$ -	\$ 108,625	\$ (27,420)
130303615	TIMBLIN, ROBERT G & PATRICIA A TTEES	\$ 55,426	\$ -	\$ 42,421	\$ (13,005)
130067466	WUELLING, BRIAN J & MICHELLE M	\$ 83,177	\$ -	\$ 29,242	\$ (53,935)
130061484	CAVE, MARVIN D & MELISSA K	\$ 248,086	\$ -	\$ 180,021	\$ (68,065)
130195669	CIESLIK, LAWRENCE J TTEE	\$ 504,630	\$ -	\$ 491,710	\$ (12,920)
130047899	CLARK, JOSEPH	\$ 12,587	\$ -	\$ 3,300	\$ (9,287)
130224731	COPPLE CHEVROLET GMC INC	\$ 179,090	\$ -	\$ 109,040	\$ (70,050)

5. Discuss/Action- RES 2023-06 Approval and Certification of property valuation protest filings
MOTION: Winker moved, Sharp seconded to adopt Resolution 2023-06 as presented. Motion carried 5-0

Other Business Matters/Public Input & Comments: None

9:07am ADJOURN: MOTION: DeGarmo moved, Sharp seconded. Motion carried 5-0

I, Gerri Draper, the undersigned Clerk of Cass County, Nebraska do hereby certify the above minutes were taken by me, and are true and correct to the best of my knowledge and are part of the official records of this office. I therefore set my hand and affix the County Seal this 18th day of July, 2023.

State of Nebraska)
County of Cass) ^{ss.}

Gerri Draper, County Clerk

We, the undersigned Board of Commissioners of Cass County, Nebraska do hereby certify the above minutes are true and correct to the best of our knowledge, and are part of the official records of the Cass County Clerk's Office. We therefore set our hands this 18th day of July, 2023.

Dale Sharp-Dist. 1, Taylor Boyle-Dist. 2, Alex DeGarmo-Dist. 3, John Winkler-Dist. 4, Duane Murdoch-Dist. 5
Cass County Board of Commissioners