The Box Butte County BOARD OF EQUALIZATION met in an open and public meeting at 8:02 a.m., July 15, 2024, in the Commissioner Board Room, located on the second floor of the County Courthouse, 515 Box Butte Ave., Ste 202, Alliance, NE with roll call: Mike Sautter, present; Brett Ditsch, present; Steve Burke, present. Martie Burke, County Clerk, recorded the proceedings of the meeting. Following the Pledge of Allegiance, Chairperson Burke acknowledged that this meeting will follow the open meeting act posted on the North wall of the County Board Room. Notice of Property Protest Hearings was published June 26, 2024, in the Alliance Times Herald. Affidavit of publication has been received in the office of the County Clerk. Agenda was emailed and posted on the county's website: boxbuttecountyne.gov, July 12, 2024.

Sautter moved to amend the agenda to include public comment, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion carried. Burke moved to accept the amended agenda, seconded by Sautter. Sautter, yes; Ditsch, yes; Burke, yes. Motion carried.

No public comment on the agenda items (8:05 a.m. - 8:44 a.m.).

- 1. Jay Dubs (070053685) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 29075; Buildings: 99570; Total: 128645.
- 2. Jay Dubs (070014434) Burke moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 24375; Buildings: 23255; Total: 47630.
- 3. KATAJO Properties, LLC (070016070) Burke moved after review of the property, lower the value to equalize it with other like property, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 59500; Buildings: 59508; Total: 119008.
- 4. Samuel Hucke (070093148) Burke moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 94441; Buildings: 90875; Total: 185316.
- 5. Lorie Reeh (070177341) Ditsch moved to lower the valuation to the recommendation of the County Assessor, seconded by Sautter. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 67136; Buildings: 318013; Total: 385149.
- 6. Eagle Communications, Inc (070104549) Burke moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Sautter. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 85247; Buildings: 1244; Total: 86491.
- 7. Eagle Communications, Inc (070011826) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 85853; Buildings: 78190; Total: 164043.
- 8. Lora Herian (070009864) Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 421275; Buildings: 186012; Total: 607287.
- 9. Dennis Bailey (070193576) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 4200; Buildings: 5353; Total: 9553.
- 10. Matt Shade (070040311) Ditsch moved to lower the valuation to the recommendation of the County Assessor, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 6440; Buildings: 22406; Total: 28846.
- 11. Sandra Wood (070101868) Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 82292; Buildings: 1020; Total: 83312.
- 12. Money Express, Inc (070033730) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 14400; Buildings: 73564; Total: 87964.
- 13. Money Express, Inc (070033722) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 14906; Buildings: 73089; Total: 87995.

- 14. Money Express, Inc (070033714) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 16874; Buildings: 71239; Total: 88113.
- 15. Money Express, Inc (070033625) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 19933; Buildings: 68363; Total: 88296.
- 16. Money Express, Inc (070033633) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 26129; Buildings: 62539; Total: 88668.
- 17. Money Express, Inc (070033641) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 19791; Buildings: 68497; Total: 88288.
- 18. Money Express, Inc (070033668) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 20909; Buildings: 117933; Total: 138842.
- 19. Money Express, Inc (070033676) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 19139; Buildings: 73735; Total: 92874.
- 20. Money Express, Inc (070033684) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 20088; Buildings: 72842; Total: 92930.
- 21. Cheema Investments LLC (070024332) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 67283; Buildings: 1020480; Total: 1087763.
- 22. Cheema Investments LLC (070027587) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 85792; Buildings: 392270; Total: 478062.
- 23. Cheema Investments LLC (070027579) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 73606; Buildings: 403724; Total: 477330.
- 24. James Essex (070015503) Ditsch moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 6300; Buildings: 149655; Total: 155955.
- 25. Dennis Girard (070001715) Burke moved after review of the property, lower the value to equalize it with other like property, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 22500; Buildings: 71185; Total: 93685.
- 26. Kenneth Klaes (070182272) Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 424870; Buildings: 85075; Total: 509945.
- 27. David Sward (070008264) Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 6300; Buildings: 53965; Total: 60265.
- 28. David Sward (070001359) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 6300; Buildings: 37205; Total: 43505.
- 29. Roger Rawle (070041881) Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 202554; Buildings: 295138; Total: 497692.
- 30. Michael Johnson & Richard Farritor (070104565) Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 149468; Buildings: 30396; Total: 179864.

- 31. Starla Endsley (070008094) Burke moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Sautter. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 18488; Buildings: 340403; Total: 358891.
- 32. Alliance Tractor & Implement Co (070009155) Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 19101; Buildings: 2207; Total: 21308.
- 33. Ralph Hoxworth (070090726) Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 68874; Buildings: 0; Total: 68874.
- 34. Luke Fuerniss (070046948) Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 31390; Buildings: 6972; Total: 38362.
- 35. Alliance Grocery Kart, Inc (070014485) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 73125; Buildings: 22179; Total: 95304.
- 36. Alliance Grocery Kart, Inc (070002560) Burke moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 166050; Buildings: 761055; Total: 927105.
- 37. Rita Vaughn (070039062) Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 17070; Buildings: 301819; Total: 318889.

Chairman Burke recessed at 10:05 a.m., Chairman Burke resumed the meeting at 10:15 a.m., with roll call: Mike Sautter, present; Brett Ditsch, present; Steve Burke, present.

- 38. Kotschwar Properties LLC (070037256) Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 50426; Buildings: 83057; Total: 133483.
- 39. Creston Myers (070013748) Burke moved after review of the property, lower the value to equalize it with other like property, seconded by Sautter. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 15750; Buildings: 98996; Total: 114746.
- 40. ALLO Infrastructure Holdco, LLC (070002053) Burke moved after review of the property, lower the value to equalize it with other like property, seconded by Sautter. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 32500; Buildings: 110175; Total: 142675.
- 41. Rahne Girard (070014450) Burke moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Sautter. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 32500; Buildings: 45435; Total: 77935.
- 42. Rahne Girard (070014469) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 32500; Buildings: 11089; Total: 43589.
- 43. Monte Hankins (070041512) Ditsch moved to lower the valuation to the recommendation of the County Assessor, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 12188; Buildings: 30181; Total: 42369.
- 44. Bennett Mecom (070037264) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 85578; Buildings: 1098189; Total: 1183767.
- 45. Wren Wilcox (070044643) Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 37101; Buildings: 112948; Total: 150049.
- 46. Glenn Lawson (070037639) Burke moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 7280; Buildings: 150235; Total: 157515.

- 47. Joshua O'Leary (070030731) Burke moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 19303; Buildings: 280184; Total: 299487.
- 48. Peltz Companies, Inc (070041318) Burke moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 22800; Buildings: 34933; Total: 57733.
- 49. Peltz Companies, Inc (070031908) Burke moved after review of the property, lower the value to equalize it with other like property, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 111004; Buildings: 93511; Total: 204515.
- 50. Peltz Companies, Inc (070041296) Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 23400; Buildings: 79960; Total: 103360.
- 51. Raygen Randall (070039291) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 82080; Buildings: 880432; Total: 962512.
- 52. Raygen Randall (070025274) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 32323; Buildings: 424934; Total: 457257.
- 53. Raygen Randall (070025266) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 32323; Buildings: 424934; Total: 457257.
- 54. Raygen Randall (070025290) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 29309; Buildings: 427767; Total: 457076.
- 55. Raygen Randall (070025177) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 32323; Buildings: 424934; Total: 457257.
- 56. Raygen Randall (070025215) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 28506; Buildings: 428522; Total: 457028.
- 57. Raygen Randall (070025185) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 32323; Buildings: 424934; Total: 457257.
- 58. Raygen Randall (070025193) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 32323; Buildings: 424934; Total: 457257.
- 59. Raygen Randall (070026424) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 27435; Buildings: 480119; Total: 507554.
- 60. Frank Thompson (070005907) Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 9957; Buildings: 108878; Total: 118835.
- 61. Jesse Kimball (070105588) Burke moved after testimony & evidence presented of a recent appraisal or sale, lower the valuation, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 98922; Buildings: 124078; Total: 223000.
- 62. DPR Wealth Management LLC (070104379) Burke moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 266280; Buildings: 397493; Total: 663773.
- 63. Don Berg (070014590) Sautter moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Burke. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 24375; Buildings: 81293; Total: 105668.

- 64. Don Berg (070031878) Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 10632; Buildings: 2851; Total: 13483.
- 65. KL Wood and Co LLC (070050139) Burke moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 110702; Buildings: 183890; Total: 294592.
- 66. Tammie Koozer (070080917) Burke moved to accept the testimony the Assessor presented which indicates no change at this time, seconded by Sautter. Sautter, yes; Ditsch, yes; Burke, yes. Motion Carried. Land: 136600; Buildings: 0; Total: 136600.

Chairman Burke adjourned BOARD OF EQUALIZATION at 12:42 p.m.

Seur Auch Attest:
Chairperson County Clerk

8-5-24