

The Box Butte County BOARD OF EQUALIZATION met in an open and public meeting at 8:00 a.m., July 16, 2026, 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: Brett Ditsch, present; Mike Sautter, present; Steve Burke, present. 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. Sautter moved to accept the agenda as printed, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion carried. Notice of Property Protest Hearings was published June 10, 2026, 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 15, 2026.

No public comment on the agenda items (8:06 a.m. – 8:20 a.m.).

1. Keisha Sanchez (070033919) - Sautter moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 8858; Buildings: 188537; Total: 197395.

2. Tim Kees (070090777) - Burke moved to lower the valuation to the recommendation of the County Assessor, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 72450; Buildings: 195513; Total: 267963.

3. Richard Otto (070008027) - Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 14420; Buildings: 407207; Total: 421627.

4. Josephine Shelmadine (070007985) - Ditsch moved to lower the valuation to the recommendation of the County Assessor, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 15400; Buildings: 325284; Total: 340684.

5. Jeffrey MacDonald (070001189) - Burke moved after inspection and review, to lower the value due to the condition of the property, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 6300; Buildings: 52761; Total: 59061.

6. Misael Lopez (070012008) - Ditsch moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Burke. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 7560; Buildings: 157309; Total: 164869.

7. Renee Butler (070005060) - Burke moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 5960; Buildings: 272657; Total: 278617.

8. John Brock (070016550) - Sautter moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 7000; Buildings: 226706; Total: 233706.

9. Andrew Hickox (070073090) - Burke moved after testimony and evidence presented of a recent appraisal or sale to lower the valuation, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 68350; Buildings: 252650; Total: 321000.

10. Jeane Warfield (070043086) - Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 5250; Buildings: 45508; Total: 50758.

11. John Fletcher (070012016) - Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Burke. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 7560; Buildings: 72458; Total: 80018.

12. John Fletcher (070080372) - Ditsch moved to lower the valuation to the recommendation of the County Assessor, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 25000; Buildings: 205636; Total: 230636.

13. Withdrew.

14. Michael Zander (070044384) - Burke moved to lower the valuation to the recommendation of the County Assessor, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 26250; Buildings: 78750; Total: 105000.
15. Vern Lubash (070025622) - Burke moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Ditsch. Ditsch, yes; Sautter, no; Burke, yes. Motion Carried. Land: 7200; Buildings: 183758; Total: 190958.
16. William Heldenbrand (070000719) - Burke moved to lower the valuation to the recommendation of the County Assessor, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 6300; Buildings: 196727; Total: 203027.
17. Troy Schnell (070206791) - Burke moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 120751; Buildings: 50285; Total: 171036.
18. Troy Schnell (070209731) - Ditsch moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Burke. Ditsch, yes; Sautter, no; Burke, yes. Motion Carried. Land: 0; Buildings: 576619; Total: 576619.
19. Troy Schnell (070048185) - Sautter moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Burke. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 536189; Buildings: 0; Total: 536189.
20. Donald Taylor Jr. (070010323) - Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Burke. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 13369; Buildings: 309854; Total: 323223.
21. Patrick Huss (070006121) - Sautter moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Burke. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 9000; Buildings: 88462; Total: 97462.
22. Brad Schrum (070042985) - Burke moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 8905; Buildings: 61080; Total: 69985.
23. Brian & Heather Hauptman (070130213) - Burke moved after inspection and review, to lower the value due to the condition of the property, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 69750; Buildings: 238816; Total: 308566.
24. Vern Burton (070020035) - Burke moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 6930; Buildings: 71203; Total: 78133.
25. Shawn & Stacey Grant (070003572) - Sautter moved after inspection and review, to lower the value due to the condition of the property, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 6300; Buildings: 184870; Total: 191170.
26. Tracy Liming (070179883) - Ditsch moved to lower the valuation to the recommendation of the County Assessor, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 81350; Buildings: 354819; Total: 436169.
27. David Sward (070001359) - Burke moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 6300; Buildings: 38176; Total: 44476.
28. David Sward (070008264) - Burke moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 6300; Buildings: 55139; Total: 61439.
29. Bryan Morgan (070215456) - Sautter moved after review of the property, lower the value to equalize it with other like property, seconded by Burke. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 52200; Buildings: 338854; Total: 391054.

Chairman Burke recessed at 9:29 a.m., Chairman Burke resumed the meeting at 9:42 a.m., with roll call: Brett Ditsch, present; Mike Sautter, present; Steve Burke, present.

30. Justin Sherlock (070046999) - Sautter moved after review of the property, lower the value to equalize it with other like property, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 67910; Buildings: 21628; Total: 89538.

31. Patrick McCauley (070005141) - Burke moved after testimony and evidence presented of a recent appraisal or sale to lower the valuation, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 6300; Buildings: 55200; Total: 61500.

32. Alan Cornish (070104050) - Burke moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 8550; Buildings: 252905; Total: 261455.

33. John Hoffmann (070036764) - Sautter moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 6300; Buildings: 133258; Total: 139558.

34. Michelle Hoxworth (070011184) - Burke moved after inspection and review, to lower the value due to the condition of the property, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 8742; Buildings: 197893; Total: 206635.

35. H & H Sanitation (070053405) - Ditsch moved to lower the valuation to the recommendation of the County Assessor, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 35356; Buildings: 309644; Total: 345000.

36. Ruth Escamilla (070013535) - Burke moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 9000; Buildings: 214415; Total: 223415.

37. Robin Rust (070024790) - Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 9100; Buildings: 287238; Total: 296338.

38. Tom Cummings (070018839) - Sautter moved to lower the valuation after receiving information at the decision hearing, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 8190; Buildings: 116398; Total: 124588.

39. Rod Prochazka (070143366) - Sautter moved after review of the property, lower the value to equalize it with other like property, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 47800; Buildings: 345329; Total: 393129.

40. Virginia Campbell (070053332) - Burke moved after review of the property, lower the value to equalize it with other like property, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 54725; Buildings: 259950; Total: 314675.

41. Alicia Hansen (070010803) - Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 7603; Buildings: 172524; Total: 180127.

42. Tyler Trout (070034680) - Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 8048; Buildings: 232228; Total: 240276.

43. Judy Sample (070029601) - Burke moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 10500; Buildings: 235980; Total: 246480.

44. Judy Sample (070029628) - Burke moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 7000; Buildings: 124875; Total: 131875.

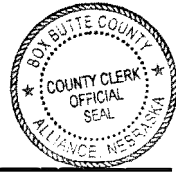
45. Katie Kimball (070105588) - Sautter moved after review of the property, lower the value to equalize it with other like property, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 153302; Buildings: 175883; Total: 329185.
46. Robert Chinnock (070050082) - Burke moved after review of the property, lower the value to equalize it with other like property, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 49900; Buildings: 144928; Total: 194828.
47. Barb Schafer (070018952) - Burke moved to lower the valuation to the recommendation of the County Assessor, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 10232; Buildings: 178943; Total: 189175.
48. Dylan Schnell (070178577) - Sautter moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 0; Buildings: 85074; Total: 85074.
49. Dylan Schnell (070049971) - Sautter moved after review of the property, lower the value to equalize it with other like property, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 48900; Buildings: 233144; Total: 282044.
50. Trenton & Morgan Kuhn (070014973) - Burke moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 6300; Buildings: 173433; Total: 179733.
51. Don Tschacher (070008000) - Sautter moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Burke. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 9512; Buildings: 254906; Total: 264418.
52. Denise Koozer (070038155) - Burke moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 7150; Buildings: 152785; Total: 159935.
53. Terry Girard (070024529) - Sautter moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Burke. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 6985; Buildings: 195727; Total: 202712.
54. Vern Rasmussen (070076189) - Burke moved after review of the property, lower the value to equalize it with other like property, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 55912; Buildings: 321201; Total: 377113.
55. Vern Rasmussen (070223874) - Ditsch moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 851; Buildings: 0; Total: 851.
56. Bill Smith (070047936) - Sautter moved after review of the property, lower the value to equalize it with other like property, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 133438; Buildings: 342262; Total: 475700.
57. Clifford Payne (070012822) - Sautter moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 6480; Buildings: 181332; Total: 187812.
58. Jane Faber (070080631) - Burke moved after review of the property, lower the value to equalize it with other like property, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 119570; Buildings: 527617; Total: 647187.
59. Judith Larson (070005729) - Burke moved to accept the testimony the Assessor presented, which indicates no change at this time, seconded by Sautter. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 10377; Buildings: 184434; Total: 194811.
60. Derrick Warfield (070005885) - Sautter moved to lower the valuation to the recommendation of the County Assessor, seconded by Ditsch. Ditsch, yes; Sautter, yes; Burke, yes. Motion Carried. Land: 5625; Buildings: 69835; Total: 75460.

Chairman Burke adjourned BOARD OF EQUALIZATION at 11:52 a.m.

Sw. Ph

Attest:

MD R 786



B-5-26