

DIXON COUNTY BOARD OF EQUALIZATION MEETING - JULY 17, 2025

The Dixon County Board of Equalization met on July 17, 2025, at 9:00 A.M. for a statutory meeting at the Dixon County Annex Building in Ponca, Nebraska. Chair Lisa Lunz opened the meeting with the Pledge of Allegiance and called for roll call of members present. Answering was: Don Andersen, Terry Nicholson, Steve Hassler, Roger Peterson, and Lisa Lunz. Absent: Neil Blohm and Deric Anderson. Also present were Cathy Stilwell, Dixon County Clerk and Secretary to the Board, Dixon County Assessor, Amy Watchorn and County Assessor Deputy, Karla Kvidera. Chair Lunz gave notice to the public of the location of the posted Open Meetings Law.

Motion was made by Nicholson, seconded by Hassler, to show by the records that this meeting was preceded by due and legal notice. On roll call vote, M.C. Absent: Blohm and Anderson.

The County Assessor stated her means of arriving at the values were by following the rules and regulations set by the Property Assessment and Taxation Division. The Nebraska Assessor's Reference Manual, Nebraska Agricultural Land Valuation Manual, 2025 Reports and Opinions of the Property Tax Administrator and the Dixon County Sales Book were all available during the protest hearings. The County Assessor presented documentation of assessment practices and procedures, to be made a part of each session of the County Board of Equalization and a part of the record of each protest by reference for these proceedings of the Dixon County Board of Equalization.

At this time, the Board commenced a taped recording of considerations of taxpayers' written and oral protests, in reference to the 2025 valuation protests, which had been filed on or before July 1, 2025. Hearings were held on protest numbers one through eight. The County Clerk will notify the protestors of the Board's decision.

Leah Ryan was present to discuss Protest #1 Lots 15, 16 & S 65.37' of lot 14 Lamprecht sub-div of Lots 22-27 Rose Hill addition. Leah Ryan requested the valuation be lowered due to a resent appraisal. The assessor recommended that the value of the house be lowered to \$211,450.00 due to the interior condition. After discussion, Motion was made by Hassler, second by Peterson to follow the recommendation of the Assessor. On roll call vote M.C. Absent: Anderson & Blohm

Brian & Alecia Assam were not present to discuss Protest #2, TL8 Sec. 21-31-4 Chair Lunz read the letter from Brian Assam regarding several concerns. He Claimed: Incorrect Land use classification, Disproportionate year-over-year Increase, Lack of Market-Based Justification and Reasonable requested valuation banked on historical growth. Assessor Watchorn recommendation of \$260,085 change of CRP Land classification to grass no change, recommended improvements as sales of rural properties indicate this increase. After discussion a motion was made by Peterson to follow the recommendation of the assessor, seconded by Hassler. On roll call vote, M.C. Absent: Anderson & Blohm.

Michael and Karissa Krusemark were present to discuss Protest #3 Located within Sec 9-28-6. Michael showed pictures and had a written description of the deck that was added since the last valuation stated the deck was in bad condition and it was an experiment using recycled materials. Main reason they said it needs to be lowered is because it has no land with it. At \$72,705 Assessor Watchorn recommended no change. After discussion a motion was made by Hassler and seconded by Nicholson to follow the assessors' recommendation. On roll call vote M.C. Absent: Anderson & Blohm.

Protest #4 N ½ Lot 11 & all of lot 12 Blk 2 South Add. Wakefield from Jay & Michael Wirth were not present at the hearing. Pictures were attached to the protest form with a statement from Wirth saying the property has no water, sewer or electric service. Assessor Watchorn recommended the total land and building be correct valuation to equalize property with others in Wakefield City at \$31,625 after discussion a motion was made by Nicholson and seconded by Peterson to follow the assessors' recommendation. On roll call vote M.C. Absent: Anderson & Blohm.

NE Game and Parks Commission did not present the Protest # 5&6 located in 22-31-6 & 21-31-6 . The reason for the protest was the assessed value increased 21% without any supporting sales, improvements, or changes in use. This is unimproved agricultural land, and the assessment should reflect actual use, soil quality and real market data not unsupported increases. Assessor Watchorn recommended no change agricultural land is valued based on sales in the county and these particular properties are also valued based on statute 37-335. Motion by Nicholson, seconded by Hassler to follow the assessors' recommendations. On roll call vote M.C. Absent: Anderson & Blohm.

David Harrington was protest #7 Parts of Sec 29-30-6 & 29-30-9 he was not present, his reason for requested valuation change was the soil rating was not changed, land is hilly and unlevel farm. Assessor Watchorn recommended no change. After discussion a motion was made by Peterson to follow the assessors' recommendations, seconded by Hassler. On roll call vote M.C. Absent: Anderson & Blohm.

Protest #8 Tl 4, 9 & 10 Sec 17-31-5 was James Wood, not present. The reason on the protest form stated the property has been uninhabited since 2014. The house might be saved, but the rest will be demolished and is used for agriculture. Assessor Watchorn recommended land valuation no change and recommend the house value lowered due to the condition. Motion by Peterson, seconded by Hassler to follow the assessors' recommendation. On roll call vote M.C. Absent: Anderson & Blohm.

There being no further business to come before the Board of Equalization, motion was made by Nicholson, seconded by Peterson to adjourn. On roll call vote, M.C. Absent: Blohm & Anderson.

The Board adjourned at 10:55 A.M.

ATTEST: Cathy Stilwell
Dixon County Clerk

Lisa Lunz, Chair of the
Dixon County Board of Equalization