

DIXON COUNTY BOARD OF EQUALIZATION MEETING - JULY 8, 2026

The Dixon County Board of Equalization met on July 8, 2026, at 9:00 A.M. for a statutory meeting in 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: Terry Nicholson, Steve Hassler, Roger Peterson, Deric Anderson and Lisa Lunz. Absent: Don Andersen and Neil Blohm. 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 Hassler, seconded by Anderson to show by the records that this meeting was preceded by due and legal notice by posting as required by law in the Bank of Dixon County, bulletin board in the lower hall of the courthouse, bulletin board in the County Clerk's office and two County newspapers, and all Board Members were notified simultaneously and the agenda of all known business to come before the Board of Supervisors was posted in the office of the County Clerk.

On roll call vote, Motion carried. Supervisors voting in favor of said motion were: Steve Hassler, Terry Nicholson, Roger Peterson, Deric Anderson, and Lisa Lunz. Supervisors voting against: None. Absent: Andersen and Blohm.

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 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 taxpayer's written and oral protests, in reference to the 2026 valuation protests, which had been filed on or before July 1, 2026. There was one protest hearing. The County Clerk will notify the protestors of the Board's decision.

Dustin Steele was not present to discuss Protest #1 Property ID Number 18096.00. He requested the valuation be lowered due to the house was recently appraised and were told they were paying taxes for a portion of the house that wasn't there. It shows there is a portion of the basement under an added on back room of the house, but there is not a portion of basement under the room. The Assessor recommended that the value of the house be lowered from \$88,650 to \$88,160 after the basement square footage was corrected. After discussion, motion was made by Peterson, seconded by Anderson to follow the recommendation of the Assessor, to lower the value of the house on Protest #1. On roll call vote, Motion carried. Supervisors voting in favor of said motion were: Steve Hassler, Terry Nicholson, Roger Peterson, Deric Anderson, and Lisa Lunz. Supervisors voting against: None. Absent: Andersen and Blohm. The Board discussed the budget and unfinished business.

There being no further business to come before the Board of Equalization, motion was made by Peterson, seconded by Hassler to adjourn. On roll call vote, M.C. Absent: Andersen & Blohm. The Board adjourned at 9:28A.M.

ATTEST: Cathy Stilwell
Dixon County Clerk

Lisa Lunz, Chair of the
Dixon County Board of Equalization