

**BUFFALO COUNTY BOARD OF EQUALIZATION  
TUESDAY, JULY 20, 2021**

The Buffalo County Board of Equalization met on Tuesday, July 20, 2021 at 8:30 A.M. for the purpose of final determinations on scheduled Property Valuation Protest hearings that were conducted by the referees. The meeting was convened at the Buffalo County Building located at 610 Central Avenue, Kearney, Nebraska. Commissioners present were: Timothy Higgins, Ivan Klein, Myron Kouba, Ronald Loeffelholz, Daniel Lynch, Sherry Morrow and William McMullen. County Clerk Janice Giffin, Board Administrator Lynn Martin, County Assessor Ethel Skinner, Deputy County Assessor Nora Borer, Board Administrator Lynn Martin and Protest Coordinators Ron Elliott and Jared Elliott were present.

The following protestors were present and addressed the Board resulting in the reconsideration of the referees' recommendation on their filed protests: Richard Rich, Skyler Tylkowski, Jack Wilkins, Michael Kelley, Matt & Bobbie Shiers, Tammy Carter for Jacob Sikes, Nancy Freburg, Roger Broweleit, and Dan Lindstrom for Vee Arena, LLC. Michael Montgomery also addressed the Board about his determination that was held on July 19, 2021.

**July 14, 2021 Referee Hearing Schedule**

	<b>NAME</b>	<b>PARCEL</b>
210205	Brian & Amy Vinton	605841857
210208	Gerald W King	604198169
210209	Richard W & Paulette Rich	580169000
210219	Brandon & Jennifer Pierce	600008042
210224	Greg Brandt Investments, LLC	603787220
210229	Mary L Lacy	602066781
210141	Steven B Coram	603741154
210271	Melanie Klingelhoef	420145000
210270	James A Warrington	640259000
210191	Craig Farlee	560436043
210259	Mary K Haeberle	601395000
210251	Skyler Tylkowski	680469000
210220	Wilkins Maddox Investment, LLC	660332100
210221	Rebecca C Wilkins Trust	605096530
210232	Michael E Kelley	602538000
210258	Curt Bjornsen	601689000
210225	Matthew Meister	602052219
210226	Matthew Meister	601834144
210227	Matthew Meister	601477000
210228	Matthew Meister	604628000
210266	Jeffrey C. Knapp	600854000
210267	Jeffrey C. Knapp	600855000
210250	Bruce Rahmani/Kearney Lodging LLC	600082000
210214	Rodney Thorell	604615000
210215	Rodney Thorell	604798000
210216	Rodney Thorell	560340000
210217	Rodney Thorell	603171000
210218	Rodney Thorell	605072000
210269	Melissa & Jesse Pandorf	560331210
210256	Jeff Yockey	640515000
210223	Patrick Spellman	680502000
210234	Patrick Spellman	680209000
210235	Patrick Spellman	680209100
210206	Alexander E Daum	604093000
210207	Laurie Ann & Stephen L LaVoie	606016000

210231		Steven R Voigt		602066776
210195		Juan Chihuahua		640194000
210249		Matthew Shiers		660009010
210222		Cameron Meadows		602918698
210204		Joel T Frickey		606374002
210233		Tony & Anne Little		606175113
210260		Oliver S Mason III		560436042
210211		Evelyn Stittle		280145000
210265		Jacob Sikes		602543000
210257		Wayne Schmidt		680464000
210210		Lacy Mitchell		603826000
210213		Great Western Bank c/o MarksNelson LLC/Mark Hoban		610099000
210261		Dixie Compton		580719890
210192		Savage and Browning		602918670
210193		Savage and Browning		602619200
210262		Steve Craig/Fountain Hills Properties, LLC		580143201
210263		Steve Craig/Fountain Hills Properties, LLC		580143375
210264		Steve Craig/Fountain Hills Properties, LLC		580143301
210196		Charles Young, Swartz & Associates, Inc./On behalf of Emerson PL Apt LTD		600182000
210230		Rodney L & Catherine Johnson		601234000
210100		Flying W LLC		060122000
210101		Flying W LLC		060123000
210268		Karissa Kraenow & Dillon Eckel		640337000

**July 15, 2021 Referee Hearing Schedule**

		<b>NAME</b>		<b>PARCEL</b>
210240		Matt Uphoff		604186000
210241		Matt Uphoff		480226000
210285		Gyneth LLC		601068000
210286		Brakanico LLC		600880000
210281		Andrew J & Mandy J Rahe		560622169
210288		Kelly & Keri Jensen		620356170
210278		Nicholas J Sadlo		240173101
210275		James A Williams		520172300
210276		Andrea Peachey		604948000
210291		Shawn King		610164000
210292		Shawn King		602590000
210293		Shawn King		604656000
210294		Shawn King		680154000
210295		Shawn King		600412000
210296		Shawn King		600413000
210297		Shawn King		604442000
210298		Shawn King		605736000
210299		Shawn King		604443000
210300		Shawn King		604890000

210301		Shawn King	603200000
210302		Shawn King	603170000
210303		Shawn King	560402260
210304		Shawn or Amanda King	560171106
210305		Shawn or Amanda King	560171105
210306		Shawn or Amanda King	560171104
210307		Shawn King	560171101
210308		Shawn King	560171102
210309		Shawn King	560171103
210330		Brian & Hannah Schanbacher	601898000
210273		Sarah A Jameson	420111000
210333		Tammi Ahrens	260054020
210334		Tammi Ahrens	260054010
210272		Lorna L Livingston & Timothy A Weber	320168010
210284		Nathan J & Melinds S Kroenke	602066739
210282		Katherine Johnson	601834143
210236		Peter McLaughlin	603741024
210338		Level 5 LLC	600089000
210339		Level 5 LLC	605333307
210253		Brian Bontz	603361000
210310		Nancy S Freburg	600891000
210311		Joshua & Katie Simmons	680272502
210312		Stephanie Nyhus Agent for DuCharme, McMillen & Associates	620156010
210313		Stephanie Nyhus Agent for DuCharme, McMillen & Associates	620308000
210314		Stephanie Nyhus Agent for DuCharme, McMillen & Associates	610026500
210280		A.T. Woodward	040000011
210242		Ryan L Smith	040285000
210243		Ryan L Smith	120042000
210244		Ryan L & Anita J Smith	560000064
210245		Ryan L Smith	420009000
210246		Ryan L Smith	601468000
210247		Ryan L Smith	640575000
210248		Ryan L Smith	601114000
210274		Frank L & Teresa J Meier	500113000
210315		Irvin A Real Cazares	601099500
210239		Johnnie J & Michelle L Bower	600824000
210331		Daniel O. Medina	600008039
210238		Joshua & Rebecca Wheeler	680272806
210337		James D & Lea J Lawn	608001600
210252		Douglas A. & Judy C. Schultz	605830213
210237		Douglas N Miller	560335110
210277		Melissa A Kelsey	600008036
210212		Roger Broweleit	605417000
210335		Jed & Kirsten Bspalec	603359000

210336		Tricia Jacobsen		606019164
210283		Liberato Nunez Berdichevsky		420065000
210279		K. Dane Tobey		602475401
210332		Melissa Klein		480017000
210254		Jason L Recroft		601960000
210289		Mike Luff		602590102
210290		Mike Luff		600753000
210287		Carol Luce		120069000
210340		Scott K. & Jean M. Anderson		606301000
210341		Scott K. & Jean M. Anderson		603008000
210342		Scott K. & Jean M. Anderson		604804000
210343		Scott K. & Jean M. Anderson		602921000
210344		Scott K. & Jean M. Anderson		603648000
210345		Scott K. & Jean M. Anderson		605246000
210346		Scott K. & Jean M. Anderson		603566250
210319		Chrystal Fernandez		601424000
210351		Vee Arena, LLC		601748210
210320		Toby Michelson		560000151
210321		Tim Huerta		600354100
210322		Tim Huerta		600580000
210317		Joseph Aquilano		604541000
210324		Hamilton Investments LTP (Strategic Beardmore) c/o Pivotal Tax Solutions		603741014
210325		Hamilton Investments LTP (Strategic Beardmore) c/o Pivotal Tax Solutions		603821100
210326		Killion Enterprises (Strategic Beardmore) c/o Pivotal Tax Solutions		600074000
210327		Killion Enterprises (Strategic Beardmore) c/o Pivotal Tax Solutions		600074100
210328		Hamilton Investments LTP (Strategic Beardmore) c/o Pivotal Tax Solutions		605333301
210329		Hamilton Investments LTP (Strategic Beardmore) c/o Pivotal Tax Solutions		605333302
210316		Shannon Busch		602037000
210350		Matthew J & Beth A Miller		520168010
210349		Dave & Annette Colling		620343404
210348		Glennis Nagel		580178000
210352		Tracy Quintana		480190000
210353		Chris Kidwell		605179262
210354		Philip A Smith (Tax Agent for Casey's)		603566501
210355		Philip A Smith (Tax Agent for Casey's)		606534210
210356		Philip A Smith (Tax Agent for Casey's)		600089010
210318		Leroy Jones		603375000
210347		Kathy A Nielsen		602918116
210323		Terry L & Wendy S Braden		560385121

**June 28, 2021 Referee Hearing Schedule**

210105		Michael D. Montgomery		640224000
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Chairman McMullen called for the final decisions on all of the above Property Valuation Protest Hearings. Moved by Higgins and seconded by Klein to accept and/or change the values on the above listed parcels as determined by the Board of Equalization after reviewing the recommendations from the referees who conducted the hearings for the Property Valuation Protests and the County Assessor. All final valuations are on file with the County Clerk and the property owners will receive notice of the determinations. Upon roll call vote, the following Board members voted "Aye": Higgins, Klein, Kouba, Loeffelholz, Lynch, Morrow and McMullen. Motion declared carried.

Chairman McMullen stated that all Property Valuation Protest final determinations were completed and called for adjournment. Moved by Lynch and seconded by Higgins to adjourn the Board of Equalization at 10:00 A.M. Upon roll call vote, the following Board members voted "Aye": Lynch, Higgins, Klein, Kouba, Loeffelholz, Morrow and McMullen. Motion declared carried.

ATTEST:

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William McMullen, Chairman  
Buffalo County Board of Commissioners

(seal)

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Janice I. Giffin  
Buffalo County Clerk