

Commissioner's Record No. 28

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

June 25, 2025

The Board of Equalization of Madison County, Nebraska met at 9:00 A.M.

Advance notice of meeting was published in the Wednesday, June 18, 2025 edition of The Norfolk Daily News. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Ron Schmidt called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Ron Schmidt, Eric Stinson, and Troy Uhlir, County Assessor Jeff Hackerott, and County Clerk Anne M. Pruss.

Motion made by Schmidt and seconded by Uhlir to approve the agenda for the meeting. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Motion was made by Uhlir and seconded by Schmidt to accept the County Assessor's 2025 property valuation protest hearings. Roll call: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

County Assessor Jeff Hackerott presented the following documents that were accepted by the Board as part of the official record for all property valuation protest hearings conducted in 2025:

LIST OF SUBMITTALS MADISON COUNTY BOARD OF EQUALIZATION TAX YEAR 2025

1. Rules and Regulations of the Tax Equalization and Review Commission.
2. Written statement of the basic procedures used to send valuation notices.
3. Copy of a Notice of Valuation Change.
4. Generalized overview of the procedures used in the Madison County Assessor's Office to determine the value of real property.
5. Nebraska Assessor's Reference Manual.
 - a. Article 15 of Nebraska Statutes, Chapter 77.
 - b. Real property appraisal Regulations: 44-001 through 44-005.
 - c. County Official Regulations: 49-001 through 49-010.
 - d. Real property Regulations: 40-001, 003, 004, 008, 010, 011, 012, 013.
6. I.A.A.O. Textbooks: Property Appraisal and Assessment Administration, Property Assessment Valuation, Mass Appraisal of Real Property, and IAAO Glossary for Property Appraisal and Assessment.
7. Tax Equalization and Review Commission General Orders #4 through #8.
8. Madison County Sales File Record, (Residential, Commercial, Agricultural).
9. Copy: Madison County Measures of Central Tendency as required under Neb. Rev. Stat. §77-1315 (4) (2000 Cum. Supp., as amended by Neb. Laws L.B. 170 § 6)
10. Copy: Property Valuation Protest Form 422.
11. Nebraska Agricultural Land Valuation Manual.
12. Map: Madison County Agricultural Market Areas.
13. Copy: Confidential intra-office spreadsheet of adjustments made by location.
14. Copy: Ag land values spreadsheet – 3 year comparison.
15. Copy: Ag land values spreadsheet – values by market area.
16. Soil Survey of Madison County – published by US Dept of Agriculture / Soil Conservation Service.
17. 2024 Reports and Opinions of the Property Tax Administrator.
18. Copy: Nebraska Administrative Code, Chapter 1; TERC Enabling Authority.
19. "Real Property Valuations & Damage Due to Natural Disasters" Notification from P.A.D. dated 10 – June – 2011.
20. U.N.L. Dept of Agricultural Economics "Financial Outlook for 2015 Production Agriculture in Nebraska" Dated April 08, 2015.
21. U.N.L. Dept of Agricultural Economics "2016 Trends in Nebraska Farmland Markets: Farming & Ranching on the Margin" Dated March 09, 2016.
22. U.N.L. Dept of Agricultural Economics "2015 Trends in Nebraska Farmland Values and Rental Rates Reflect Changes in Agricultural Commodity Prices" Dated March 04, 2015.
23. U.N.L. Dept of Agricultural Economics "2014 Nebraska Farmland Values and Rental Rates" Dated July 02, 2014.
24. U.N.L. Dept of Agricultural Economics "Nebraska Farm Real Estate Market Highlights 2011-2012" Dated June 2012.
25. U.N.L. Dept. of Agricultural Economics, Cornhusker Economics "Land Booms, Bubbles and Busts: Some Beginning Year 2013 Reflections" Dated January 16, 2013.
26. U.N.L. Dept. of Agricultural Economics, Cornhusker Economics "Agricultural Land Values and Cash Rental Rates Continue to Climb" Dated March 20, 2013.

Motion was made by Uhlir and seconded by Stinson to accept the County Assessor's 2025 property valuation protest hearings. Roll call: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Commissioner's Record No. 28

MADISON COUNTY, NEBRASKA

Hearings were conducted on property valuation protests as follows:

Protest #2025-1 590161962 Cindy Behmer 1209 N. 36th St. Norfolk, NE 68701
ELDORADO ESTATES LOT 2, BLK 2

Chairman Stinson opened a hearing at 8:30 A.M. No one appeared at the hearing to offer verbal testimony. County Assessor Jeff Hackerott advised the Board that Ms. Behmer asked to withdraw Form 422 from the hearing. Chairman Stinson closed the hearing at 8:34 A.M. Motion was made by Uhlir and seconded by Stinson to withdrawn Property ID 590161962. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2025-2 590010662 Sandra Hayden 206 W. 2nd St. Madison, NE 68748
ORIGINAL TOWN LOT 6, BLK 7

Chairman Stinson opened a hearing at 8:35 A.M. Sandra Hayden appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 8:38 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$128,648 for 2025. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2025-3 590008390 Sandra Hayden 804 S. Main St. Madison, NE 68748
MANDAMUS ADDITION N1/2 NW1/4 & S 22 FT VAC
ST BLK 4 LESS PT TO STATE

Chairman Stinson opened a hearing at 8:38 A.M. Sandra Hayden appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 8:42 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$89,014 for 2025. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2025-4 590304623 Ellen Mead 2118 Highland Dr. Norfolk, NE 68701
HOMEWOOD ACRES FIFTH ADDITION LOT 5, BLK 9

Chairman Stinson opened a hearing at 8:47 A.M. Ellen Mead appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 8:50 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$491,699 for 2025. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2025-5 590303349 Jason Love 2912 Marconnit Cir. Norfolk, NE 68701
BERRY HILL 16TH ADDITION LOT 15, BLK 2

Chairman Stinson opened a hearing at 8:53 A.M. Jason Love appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 8:57 A.M. County Assessor Jeff Hackerott recommended that the valuation appears equitable with similar properties and is reflective of the market. Motion was made by Uhlir and seconded by Schmidt to make no change to the 2025 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none.

Protest # 2025-6 590211447 Rex D. Barnes Jr. 800 Andys Lake Rd. Norfolk, NE 68701
CEDAR LAKE SUBDIVISION 1ST ADDITION LOT 4, BLK 1 (2-23-1)

Chairman Stinson opened a hearing at 8:59 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:02 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$496,203 for 2025. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2025-7 590052756 Roger Feuerbacher 2607 W. Maple Ave. Norfolk, NE 68701
COUNTRY KNOLLS LOT 10, BLK 2

Chairman Stinson opened a hearing at 9:03 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 9:04 A.M. County Assessor Jeff Hackerott recommended for no change to the property valuation based upon a physical inspection of the property. Motion was made by Uhlir and seconded by Stinson to make no changes to the 2025 valuation. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Protest #2025-8 590117688 Jesse M. Smith 305 N 13th St. Norfolk, NE 68701
WARDS SUBURBAN LOTS S 66 FT LOT 8 LESS PT TO STATE

Chairman Stinson opened a hearing at 9:06 A.M. Jesse Smith appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 9:08 A.M. County Assessor Jeff Hackerott recommended after reviewed the property and applied additional depreciation due to the condition. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$145,303 for 2025. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2025-9 590076396 Ben Galloway 1805 Imperial Rd. Norfolk, NE 68701
IMPERIAL HEIGHTS LOT 10, BLK 4

Chairman Stinson opened a hearing at 9:13 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form into the record. Chairman Stinson closed the hearing at 9:15 A.M. County Assessor Jeff Hackerott recommended consideration to the appraisal submitted by the protestor. Motion was made by Uhlir and seconded by Stinson to change protest valuation to \$256,800 for 2025. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Commissioner's Record No. 28

MADISON COUNTY, NEBRASKA

Protest #2025-10 590031609 Ronald & Marilyn Eymann 204 N. Elm St. Tilden, NE 68781
PIONEER TOWNSITE COS SUBDIVISION E1/2 LOT 7, BLK 27
(TRACT B-LOT BOUNDARY CHANGE-2014)

Chairman Stinson opened a hearing at 9:16 A.M. Marilyn Eymann appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:19 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$4,380 for 2025. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2025-11 590154076 Michelle Simons 54316 845th Rd. Meadow Grove, NE 68752
PT N1/2 NW1/4 10-24-3 4.72 AC (KIRBY LOT SPLIT-2010)

Chairman Stinson opened a hearing at 9:20 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:22 A.M. County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. Motion was made by Schmidt and seconded by Stinson no change for 2025. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Protest #2025-12 590095080 Travis McClain 713 S. 5th St. Norfolk, NE 68701
PASEWALKS FOURTH ADDITION N 50 FT S 100 FT
LOT 1, BLK 1

Chairman Stinson opened a hearing at 9:23 A.M. Travis McClain appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:26 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$135,430 for 2025. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2025-13 590305528 Rick D. Volk 2304 Clark St. Norfolk, NE 68701
HOMWOOD ACRES SIXTH ADDITION LOT 5, BLK 8

Chairman Stinson opened a hearing at 9:28 A.M. Rick Volk appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:31 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$502,708 for 2025. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2025-14 590116959 David Graverholt 402 N. Boxelder St. Norfolk, NE 68701
WALTERS WEDGEWOOD 2ND ADDITION LOT 2,
BLK 2

Chairman Stinson opened a hearing at 9:34 A.M. David and Terri Graverholt appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:42 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$215,593 for 2025. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2025-15 590018981 Patricia LeComte 101 E. Martin St. Battle Creek, NE 68715
TAX LOTS SW1/4 NW1/4 6-23-2 S 180 FT W 136 FT
TAX LOT 15

Chairman Stinson opened a hearing at 9:43 A.M. Patricia LeComte appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:46 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$84,044 for 2025. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2025-16 590303389 Emma Mirch 2915 Marconnit Cir. Norfolk, NE 68701
BERRY HILL 16TH ADDITION LOT 21, BLK 2

Chairman Stinson opened a hearing at 9:49 A.M. No one appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 9:55 A.M. County Assessor Jeff Hackerott recommended giving consideration to the recent purchase price of the property. Motion was made by Schmidt and seconded by Stinson for no change for 2025. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried

Protest #2025-17 590036580 Casey & Melissa Thompson 2910 Dover Dr. Norfolk, NE 68701
BERRY HILL 5TH ADDITION LOT 6, BLK 12

Chairman Stinson opened a hearing at 9:57 A.M. Casey and Melissa Thompson appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 10:04 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$383,120 for 2025. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

Protest #2025-18 590006894 Justus & Rebecca Utecht E. 3rd St. Madison, NE 68748
EASTLAWN ADDITION E 15 FT LOT 16 LESS PT TO
STATE & ALL LOTS 17 & 18, BLK 1

Chairman Stinson opened a hearing at 10:06 A.M. Warren Blank and Rebecca Utecht appeared at the hearing to offer verbal testimony. Chairman Stinson read the protest form. Chairman Stinson closed the hearing at 10:12 A.M. County Assessor Jeff Hackerott recommended giving consideration for a revised valuation based upon a physical inspection of the property. Motion was made by Schmidt and seconded by Stinson to change protest valuation to \$3,463 for 2025. Roll call vote: Ayes, Schmidt, Stinson, and Uhlir. Nays, none. Motion carried.

