

Osceola, Nebraska  
July 11, 2025

Pursuant to notice published in the July 3<sup>rd</sup>, 2025 issue of the Polk County News, the Polk County Board of Equalization convened at 9:00 a.m. with all members present. Minutes of the July 8<sup>th</sup>, 2025 meeting of the Polk County Board of Equalization were read and approved. Chairman Westring informed those in attendance that a current copy of the Open Meetings Act is posted in the meeting room.

Mark and Trisha Croghan did not appear for their hearing.

Ernest Hines told the Board that his home is not market ready as it has a lot of damage that needs to be repaired, both inside and outside, including rotting siding. Assessor Krance can do an inspection to review the functional code on the property.

Kathy Schmidt is protesting the value of the leasehold interest on her property. She also feels that the Nebraska statute referenced in the leasehold interest information sheets provided to those protesting the value of their lake properties doesn't apply to Duncan Lakes.

Bryan Dickey does not agree with the square footage listed for his property and if the quality of his house has been lowered for 2025 was the quality shown for 2023 and 2024 too high. The condition of an outbuilding was questioned as well. Assessor Krance can remeasure the dimensions of the buildings on his parcel.

Mary Kay Dixon feels the County is "double dipping" by assessing the lake owner and the lessees at the lake for their leasehold interest. One of her two lots only has a garage and a woodpile on it, with the value of the garage less than the amount assessed for the leasehold interest on the lot.

Pat Gabel did not appear for his hearing.

Rachel Janssen, who owns a lot at Duncan Lakes and leases another lot, provided information regarding the increase in the value of the lots at Duncan Lakes over the last few years. The value assigned to the leasehold interest is not equitable as the leased lots vary in size.

Brenda Fujan, who leases a lot at Ernst Lake, appreciated the removal of the leasehold interest from last year's assessed value and hopes that a clear answer on the lawfulness of assessing the leasehold interest is received from TERC as a result of last year's appeals. Using the same leasehold valuation for all lots is unfair because the lots are not the same.

Don Sterup questioned the significant increase in the valuation of his home in Osceola and feels it is assessed at more than market value. He also asked for an explanation of the need to assess the leasehold interest on the two parcels he owns at Duncan Lakes.

Wendy Nielsen stated that there are issues with her property, including repairs that have not been made since the basement flooded and a rotting deck. She will make arrangements with Assessor Krance for an interior inspection.

Vikki Mihulka feels the taxation of the leasehold interest is a double tax since the owner of Duncan Lake passes on the real estate taxes to the lake leases. Since the size of the lots vary, the amount of the leasehold interest valuation should also vary.

Mark Blessen did not present any additional information but expressed his concerns with the leasehold "tax".

Marty and Colleen Lopez did not appear for their hearing.

The Board recessed at 12:00 p.m. for lunch and reconvened at 12:45 p.m.

Nicole Moore did not appear for her hearing.

Karen Schmidt was unable to attend her hearing but did present additional information regarding her protest in an email that was presented to the Board by Clerk Girard.

Dan and Kim Klute did not appear for their hearing.

Anna Mousel did not appear for her hearing.

Keith Gottschall, a full time resident at Duncan Lakes, stated that because the lake area is in a flood plain, he needs flood insurance. He also stated he doesn't feel those buying up properties in the lake areas for more than they are worth should affect those that reside at the lakes.

Dale Kaliff informed the Board that a tenant in the property he is protesting had caused damage to the house through renovations either not completed or done poorly. Assessor Krance can do another interior inspection.

John and Mari Medura did not appear for their hearing.

Greg Nuttelman did not appear for his hearing.

Marilyn Wombacher is protesting the increase in the value of her property in Shelby that has no basement or attached garage. Assessor Krance will set up an appointment to review the property.

Christopher Wegner did not appear for his hearing.

Paul Lamonde informed the Board that no improvements have been made to the house since it was purchased and the basement sidewalls and foundation are starting to show signs of deterioration. Assessor Krance can do an interior inspection to review the current condition of the property.

Travis Barger purchased a parcel that was placed in the Wetland Reserve Easement program by the prior owner in 2022. He is asking that the property be changed from irrigated to grassland as it can now only be used for grazing as restricted by the Wetland Reserve Easement program.

Scott Hollon is protesting the assessed value of his structure at Duncan Lakes and stated the square footage listed is incorrect. The value per square foot is not comparable to other cabins at Duncan Lakes. He also believes the across the board leasehold interest amount is not equitable due to the various lot sizes.

Shawn LeClair did not appear for his hearing.

There being no further business, the Board of Equalization adjourned at 4:05 p.m.

Approved: /S/ Debra S. Girard /S/ Jerry Westring  
County Clerk Chairman