

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

July 14, 2026

A meeting of the Howard County Board of Equalization was convened in open and public session on the 14th day of July, 2026, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 8th day of July, 2026, a proof of publication filed in the Clerk's office. Copies of the agenda were posted in the courthouse, delivered to each Commissioner, and kept current and available to the public at the Clerk's office. Chairman Hirschman called the meeting to order at 1:00 p.m. Roll Call: Kirt Lukasiewicz, Aye; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also, present is County Assessor, Neal Dethlefs and County Clerk Brenda Klanecky.

Protest Hearings-

The following is a list of protest forms that have been submitted and will be heard on this day:

1. Housing Authority of the City of St. Paul
2. Lauren N. Scarborough
3. David A. Jacobsen
4. Jordan Bottolfson
5. Steven and Coleen Kyhn (3)
6. Barbara Sack (2)
7. Kersten Kucera

Testimony was heard and recommendations were received from County Assessor, Neal Dethlefs. No final decision will be made until July 22, 2026, at 8:30 a.m.

The Board recessed the Board of Equalization Meeting at 3:06 p.m.

Board of Equalization will reconvene on July 22, 2026 at 8:30 a.m.

Board of Equalization Meeting reconvened on July 22, 2026 at 8:30 a.m.

Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Absent. Also present are County Clerk, Brenda Klanecky and County Assessor, Neal Dethlefs.

Public Comment-None

The Commissioners reviewed the Protest forms with County Assessor, Neal Dethlefs.

Motion was made by Lukasiewicz to approve the recommendations Mr. Dethlefs provided on the Property Valuation Protest Forms 422 as presented and seconded by Hirschman. Roll Call: Hirschman, Aye; Urbanski, Absent; and Lukasiewicz, Aye.

Damaged Real Property Review and Decision- Five landowners in Howard County completed and filed Form 425 (Report of Damaged Real Property) with the Howard County Clerk before July 15, 2026.

1. Curtis and Richelle Cellar
2. Adam Miller
3. Michaela Bruning
4. Christina Pardon
5. James L. Nielsen

The properties were reviewed by the County Assessor's office. Mr. Dethlefs made recommendations to adjust values to each of the properties. Lukasiewicz made a motion to approve the recommendations on the damaged real property made by Assessor, Neal Dethlefs, as presented and seconded by Hirschman. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Absent.

A Confession of Value for 2026 was presented to the Commissioners by Mr. Dethlefs for Parcel ID 470994610 due to the value on a fence. The Commissioners reviewed the document. Lukasiewicz made a motion to approve the Confession of Value as presented and seconded by Hirschman. Roll Call: Hirschman, Aye; Urbanski, Absent; and Lukasiewicz, Aye.

There being no further business to come before the Board of Equalization, motion was made by Lukasiewicz and seconded by Hirschman, to adjourn the meeting at 8:57 a.m. Roll Call: Urbanski, Absent; Lukasiewicz, Aye; and Hirschman, Aye. Meeting Adjourned.

Dated this 22nd day of July, 2026.

Kathy Hirschman
Howard County Board Chair

ATTEST:
Brenda Klanecky
Howard County Clerk