

MINUTES OF THE CUSTER COUNTY BOARD OF equalization
July 2 & 14th, 2026

The Custer County Board of Equalization in regular session on Thursday July 2 at 9:00 a.m. and Tuesday, July 14, 2026, at 10:30 a.m. in the boardroom of the Custer County Courthouse. Chairman Blowers called the meeting to order at 9:00 a.m. and reported the Open Meeting Laws are posted on the north wall and publication of the meeting notice for the BOE for July 9, 2026. The following board members were present – Blowers, Longmore, Parliament, Markham, Govier, Kleeb, Gibbons, and Kelly Jacobsen, Custer County Clerk.

Board of Equalization

Motion by Gibbons 2nd Markham to adjourn as the County Board and convene as the Board of Equalization at 10:30 a.m. Roll call vote. Ayes-all

I, Charles Blowers, Chairman will read the following Agenda and Procedure.

1. Call to Order

This is a formal hearing of the Custer County Board of Equalization called for the purpose of considering valuation protests filed by taxpayers, in accordance with Nebr. Rev. Stat. Section 77-15-1 and the sections that follow.

2. Introduction of Parties

As Provided by law, the Board of Equalization is composed of members of the county board.

Anne Gibbons-Dist#1, Tammy Kleeb-Dist#2, Clay Govier-Dist#3, James Markham-Dist#4, Charles Blowers-Dist#5, Lynn Longmore-Dist#6, Sara Parliament-Dist#7. Also present is the County Assessor, Elise Taylor and County Attorney, Steven Bowers.

3. Taxpayer

The burden of proof in these proceedings' rests on the protesting taxpayer

4. Rulings:

No rulings will be issued on the day of the hearing. At the conclusion of the hearings, the Board will take protests under advisement. Within seven days after a final decision by the board, notice of such action will be furnished to the protester by the County Clerk, as provided by law.

5. Introduce - County Assessor Elise Taylor

**CUSTER COUNTY
PLAN OF ASSESSMENT
& METHODOLOGY
FOR 2026 &
ASSESSMENT YEARS 2027, 2028 & 2029
INTRODUCTION**

Pursuant to LB 263, Section 9, the assessor shall submit a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter to the county board of equalization on or before July 31, 2026. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. After the budget is approved by the county board a copy of the plan and any amendments thereto shall be mailed to the Property Assessment Division of the Department of Revenue on or before October 31 each year.

REAL PROPERTY ASSESSMENT REQUIREMENTS

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value,

which is define by law as “the market value of real property in the ordinary course of trade” NE Rev. Stat. 77-112. Reissue 2003)

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;*
- 2) 75% of actual value for agricultural and horticultural land; and*
- 3) 75% of special value for agricultural and horticultural land that meets the qualifications for special valuation under 77-1344 and 75% of its recapture value as define in 77-1343 when the land is disqualified for special valuation under 77-1347*

GENERAL DESCRIPTION OF REAL PROPERTY IN CUSTER COUNTY

Per the 2026 county abstract, Custer County consists of the following real property types:

<i>Residential</i>	<i>5,341</i>
<i>Commercial</i>	<i>851</i>
<i>Recreational</i>	<i>0</i>
<i>Agricultural</i>	<i>9,274</i>
<i>Special Value</i>	<i>0</i>

CURRENT ASSESSMENT PROCEDURES FOR REAL PROPERTY

A. Discovery:

The County has zoning and a zoning administrator for the rural areas. The cities and villages have their own zoning within the city limits and sub areas. Before building construction is allowed, the property owner is required to file a permit with the zoning administrator in their area and in turn the assessor is notified. At the beginning of the year each property is reviewed for completion and valued accordingly

B. Data Collection:

The county assessor is required to physically review each property in Custer County within a six-year time period. The county is divided into 6 parts to review a portion to stay within required statues. The data collector travels through the county area, reviewing measurements of each home and outbuildings and taking new pictures. Surveys are left at each improved property asking the property owner information about the interior of the property. In new construction & remodeling the property is inspected outside and with the owner’s permission will be inspected on the inside.

C. Approaches to Value:

- 1. Market Approach: sales comparison: Using the sales of the various styles, conditions, and ages, to adjust the depreciation.*
- 2. Cost Approach: The RCN (replacement cost new) is figured with the 2021/2025 Marshal and Swift costing manual.*
- 3. Income Approach: income and expense data collection/analysis from the market is done by the Commercial Appraiser hired to value commercial and industrial properties.*
- 4. Sales of agricultural land are mapped out and when a trend in sales indicate a market area change is required will be the only time areas are changed. One market area is set with soil type boundaries and one with natural boundaries such as rivers.*

On June 1, Notices of valuation changes were mailed to all property owners with property value change and a publication is noted in the local newspapers to notify landowners of value change.

LEVEL OF VALUE, QUALITY and UNIFORMITY OF ASSESSMENT YEAR 2026

PROPERTY CLASS	MEDIAN
<i>Residential</i>	<i>95%</i>
<i>Commercial</i>	<i>98%</i>
<i>Agricultural Land</i>	<i>70%</i>
<i>School Bond Value – Ag Land</i>	<i>46%</i>

*For more information regarding statistical measures see 2026 Reports & Opinions at
<https://revenue.nebraska.gov/PAD>*

ACTION TAKEN

2026 Review began with the six-year cycle starting with Hayes Twp, Arnold Twp, Cliff Twp, Triumph Twp and Ryno Twp. Also being reviewed are Anselmo, Arnold and Merna Villages.

Residential sales were reviewed and statical analysis was complete for the review area. Depreciation tables were updated to keep within the median set by the Nebraska Department of Revenue.

Commercial review began with the six- year cycle starting with Broken Bow and Broken Bow Twp along with pick-up work, data was completed in February 2026 by Central Plains Valuation LLC. Commercial sales were reviewed, and a statistical analysis was complete.

For 2027 Assessment Year

2027 - The six-year review will consist of 1 village Sargent, along with 7 twps. Victoria Twp, Kilfoil Twp, Milburn Twp, Lillian Twp, West Union Twp, Sargent Twp and Corner Twp.

For 2028 Assessment Year

2028 - The six-year review will consist of 2 Villages Ansley & Comstock 8 TWPS, Comstock Twp, Douglas Grove Twp, Garfield Twp, Westerville Twp, Myrtle Twp, Ansley Twp and Algernon Twp.

For 2029 Assessment year

2029 – The six-year review will consist of 2 Village/City Broken Bow City and Berwyn Village. 4 Twps, Broken Bow Twp, Berwyn Twp, East Custer Twp and Elk Creek Twp.

Villages are table driven and regrouped in six valuation groups. Sales in the villages reflected a need to regroup the tables to show consistency from the arm's length residential sales that are reporting in the state sales files.

The village groups are as follows.

- 1. BROKEN BOW*
- 2. CALLAWAY, ARNOLD & MERNA*
- 3. ANSLEY, ANSELMO & SARGENT*
- 4. COMSTOCK & OCONTO*
- 5. BERWYN & MASON CITY*
- 6. RURAL*

Commercial properties filing building permits with the zoning dept. were reviewed by the Central Plains Valuation, LLC and valued.

Parcels with ag land are continually reviewed by the assessor clerks, using Gworks for reference and physical reviews are used.

This concludes the Methodology & Three-Year Plan for Custer County.

Respectfully submitted by Elise Taylor - Custer County Assessor

Motion by Parliament, 2nd Govier, to approve a MV Exempt. For Callaway Hospital District, a 2013 Dodge, 2019 Dodge, 2022 Chrysler. Roll call vote. Ayes-all

MV Exempt. For Custer Care, 14 vehicles. Board requested more info. Tabled

Motion by Gibbons, 2nd Govier, to approve over/under corrections for 2025, as per Assessor's recommendation for Gage Keefe 2025 over/under values were not rolled forward. (-)890.52 . Roll call vote. Ayes

Nipper	Dusty & Deena	237 Bomar Dr Motion by Govier 2nd Kleeb No Change. Roll call vote. Ayes-all	Broken Bow Ne 68822	18	1204700	Thompson Add, Lot 12, Broken Bow City	BB Cty	Bldg.
No show								
Vavricek	Belinda	333 S F St Motion by Kleen 2nd Govier No Change. Roll call vote. Ayes-All	Broken Bow Ne 68822	17	1185800	Robert A Hunters Sub Block 1, Lots 24-25 Broken Bow City	BB Cty	Land & bldg.
No show								
Ritchie	Terry	502 Hale St Motion Parliament 2nd Markham Update the effective age on the home, changing depreciation. Roll call vote. Ayes-all	Ansley NE 68814	1	898000	Original Town Block 3 Lot 9-12	Ansley Vil	Bldg.
Present								
Wehnes	Jason & Amanda	102 east 3rd Ave Motion by Blowers 2nd by Longmore to change bldg. vale to \$140,736 Roll call vote. Ayes-all	Arnold NE 69120	3	76100	LV Land Co Add Lot 6 W1/2 Lot 5 Block 16 Arnol Village	Arnold Vil	Bldg.
No show								
Gray	Andrew	308 Grand Ave Motion by Longmore 2nd by Markham No Change. Roll call vote. Ayes-all	Oconto NE 68860	4	134700	Original Town Block 26 Lots 1-6	Oconto Vil	Bldg.
No show								
Trotter	Laverna	930 S 5th Ave Motion by Kleen 2 nd Govier No Change. Roll call vote. Ayes-all	Broken Bow Ne 68822	2	1152100	F Reyer Add block 5 Exc Par Broken Bow City	BB Cty	Land & Bldg.
Present								
Fox	Barry	346 N 16th Ave Motion by Markham 2nd by Kleeb to change bldg. vale to \$1,116,256 Roll call vote. Ayes-Longmore, Parliament,	Broken Bow Ne 68822	5	503990	Sec 30-17-20 PAR in NWNE 23.35 Acres	BB Twp	Bldg.
Present	Markham, Kleeb. Nayas- Gibbons, Govier							
Shea	Joseph & Sandra	841 N 14th Ave Motion by Markham 2nd Kleeb No Change. Roll call vote- Ayes-all	Broken Bow Ne 68822	6A	432100	Sec 25-18-21 NENW, N1/2NE 199.97 A 24 18 21 SEC 24-18- 21 PAR IN	Kilfoil Twp	Land
Present		Motion by Markham 2nd Kleeb No Change. Roll call vote- Ayes-all		6B	449600	E1/2W1/2 & E1/2 203.03 ACRES	Kilfoil Twp	Land
		Motion by Markham 2nd Govier No Change. Roll call vote. Ayes-all		6C	540400	19-18-20 E1/2SW, LOTS 3-4, SE1/4 W RD 237.10 ACRES	BB Twp	Land
		Motion by Markham 2nd Kleeb No Change. Roll call vote- Ayes-all		6D	542500	SEC 30-18-20 NE1/4 W RD 108 ACRES	BB Twp	Land
		Motion by Markham 2nd Kleeb No Change. Roll call vote- Ayes-all		6E	542600	SEC 30-18-20 LOT 1, NENW 77.74 ACRES	BB Twp	Land
Beydler	Paula	306 S Adams Motion by Longmore 2nd Kleeb No Change. Roll call vote. Ayes-all	Oconto NE 68860	7	134400	Original Town Block 25 Lots 4-10	Oconto Vil	Bldg.
No show								

Sanford	Eric	PO Box 244 Motion by Blowers 2nd Kleeb No Change. Roll call vote. Ayes-all	Durango CO 81302	8	706800	PERKINS ADD BLK 1 LTS 7-8 & PAR 16'X 100'	Arnold Vil	Bldg
No show								
Palmer	Sheri	78452 Box Elder Rd Motion by Parliament 2nd Longmore No Change. Roll call vote. Ayes-all	Ansley NE 68814	15A	356900	SEC 19-14-18 E1/2NW NE1/4 NESW SE1/4 EXCPAR LOTS 1-2-3 523.47 ACRES	Algernon Twp	Land & Bldg
Present		Motion by Longmore 2nd Parliament No Change. Roll call vote. Ayes-all		15B	1399700	SEC 1-13-19 S1/2N1/2, LOTS 1- 2-3-4 SW1/4LESS PAR N1/2 312.53 ACRES	Loup Twp	Land
		Motion by Longmore 2nd Govier No Change. Roll call vote. Ayes-all		15C	1399400	SEC 29-14-19 SE1/4 (N OF RD) 113.0 ACRES	Loup Twp	Land
		Motion by Longmore 2nd Parliament No Change. Roll call vote. Ayes-all		15D	1404000	SEC 33-14-19 NW1/4 160.0 ACRES	Loup Twp	Land & Bldg
		Motion by Longmore 2nd Parliament No Change. Roll call vote. Ayes-all		15E	1399200	SEC 33-14-19 SW1/4 160.00 ACRES	Loup Twp	Land & Bldg
		Motion Parliament 2nd Kleeb to change Bldg value to \$276,266. Roll call vote. Ayes-all		15F	1409600	SEC 7-14-18 LOTS 1-2-3-4 E1/2W1/2 309.60ACRES	Algernon Twp	Land & Bldg
		Motion by Parliament 2nd Longmore No Change. Roll call vote. Ayes-all		15G	356820	SEC 7-14-18 LOTS 1-2-3-4 E1/2W1/2 309.60ACRES	Algernon Twp	Land
		Motion by Longmore 2nd Govier. No Change. Roll call vote. Ayes-all		15H	13320	SEC 29-14-19 NE1/4 160 ACRES	Loup Twp	Land
		Motion by Longmore 2nd Parliament No Change. Roll call vote. Ayes-all		15I	33500	SEC 20-14-19 S1/2SE 80.50 ACRES	Loup Twp	Land
		Motion by Longmore 2nd Govier. No Change. Roll call vote. Ayes-all		15J	37080	SEC 28-14-19 SE1/4 160.0 ACRES	Loup Twp	Land
		Motion by Longmore 2nd Markham. No Change. Roll call vote. Ayes-all		15K	37090	SEC 28-14-19 SW1/4 160.0 ACRES	Loup Twp	Land
		Motion by Parliament 2nd Markham. No Change. Roll call vote. Ayes-all		15L	360500	SEC 15-14-18 SW1/4 156.14 ACRES	Algernon Twp	Land
		Motion by Parliament 2nd Govier. No Change. Roll call vote. Ayes-all		15M	768800	SEC 18-13-18 LOTS 1-2 E1/2NW 149.47 ACRES	Elk Creek Twp	Land
		Motion by Longmore 2nd Markham. No Change. Roll call vote. Ayes-all		15N	1409700	SEC 18-14-18 E1/2SW W1/2SE LOTS 3-4 232.63 ACRES	Algernon Twp	Land
		Motion by Parliament 2nd Markham. No Change. Roll call vote. Ayes-all		15O	1398700	SEC 4-13-19 GOVT LOTS 3-4, S1/2NW 158.74 ACRES	Loup Twp	Land
		Motion by Parliament 2nd Markham. No Change. Roll call vote. Ayes-all		15P	1409800	SEC 18-14-18 LOTS 1-2 E1/2NW 153.23 ACRES	Algernon Twp	Land
		Motion by Longmore 2nd Govier. No Change. Roll call vote. Ayes-all		15Q	1426100	SEC 12-14-19 SENE 40 ACRES	Loup Twp	Land
		Motion by Longmore 2nd Parliament No Change. Roll call vote. Ayes-all		15R	1426200	SEC 13-14-19 E1/2 320 ACRES	Loup Twp	Land
		Motion by Longmore 2nd Markham. No Change. Roll call vote. Ayes-all		15S	1426600	SEC 24-14-19 NE1/4 160 ACRES	Loup Twp	Land
		Motion by Parliament 2nd Govier. No Change. Roll call vote. Ayes-all		15T	1460300	SEC 29-14-18 NW1/4 161 ACRES	Elk Creek Twp	Land
Spear J Ranch	Angelia Marsh	46152 Rd 807	Comstock NE 68828	9	1270200	SEC 24-18-17 PAR E OF RR NW1/4 & NWNE 24.95 ACRES	Comstock Twp	Land

Present		Motion Govier 2nd Longmore No Change. Ayes-all						
Holland	Robert	1121 Fargo St Motion Parliament 2nd Longmore to change Bldg value to \$127,660.00. Roll call vote. Ayes-all.	Ansley Ne 68814	10	926400	LINCOLN ADD BLOCK 2 LOT 1	Ansley Vil	Land & Bldg
No show								
Anderson	Crystal	PO Box 142 Motion Longmore 2nd Govier No Change. Roll call vote. Ayes-all	Callaway NE 68825	11	583030	ORIGINAL TOWN BLOCK 41 LOTS 13-14-15-16-17-18	Callaway Vil	Bldg
Present								
Thoene	Cyril & Marilyn	816 Gage St Motion by Parliament 2nd Markham. No Change. Roll call vote. Ayes-Govier, Longmore, Parliament, Markham, Kleeb. Naves- Gibbons	Ansley NE 68814	12	928300	LINCOLN ADD BLOCK 3 E15' of Lot 13, Lots 14 & 15	Ansley Vil	Bldg
Present								
Wagner	Austinn	1202 W Main Motion by Gibbons 2nd Longmore to change Bldg value to \$250,818. Roll call vote. Ayes-all	Sargent NE 68874	13	304200	PARCELS SEC 10-19-18 NWNW PAR 22 (1320' X 330') 10 ACRES	Sargent Vil	Bldg
Present								
Nekuda	Clint	135 S 9th Ave Motion Kleeb 2nd Govier to correct on over/under. Roll call vote. Ayes-all	Broken Bow Ne 68822	14	1071200	ORIGINAL TOWN BLOCK 28 N 60' OF S 108' OF SE1/4	BB Cty	Land & Bldg
No show GP								
Diamond Ranch LTD	Kirk McNeal	10 Hillcrest Dr Motion Longmore 2nd Govier No Change. Roll call vote. Ayes-all	Kearney NE 68845	16A	860000	SEC 7-13-23 E1/2W1/2 LOTS 1-2-3-4 SWSE WHWY 304.26 ACRES	Grant Twp	Land
		Motion by Longmore 2nd Markham. No Change. Roll call vote. Ayes-all	Kearney NE 68845	16B	854200	SEC 24-13-24 E1/2E1/2 160 ACRES	Grant Twp	Land
		Motion by Longmore 2nd Kleeb. No Change. Roll call vote. Ayes-all	Kearney NE 68845	16C	860600	SEC 18-13-23 W1/2NE-W OF RD NW1/4 181.27ACRES	Grant Twp	Land
		Motion Longmore 2nd Govier No Change. Roll call vote. Ayes-all	Kearney NE 68845	16D	860725	SEC 19-13-23 E1/2 LESS PAR 309.59 ACRES	Grant Twp	Land
		Motion Longmore 2nd Govier No Change. Roll call vote. Ayes-all	Kearney NE 68845	16E	860800	SEC 19-13-23 E1/2SW E1/2NW LOTS 1-2-3-4 305.98	Grant Twp	Land
Tharp	Amy Jo	44032 Rd 801 Motion by Markham 2nd Longmore No Change. Roll call vote- Ayes-all	Broken Bow Ne 68822	19	541100	SEC 21-17-20 PAR IN NW1/4NW1/4NW1/4 5.74 ACRES	BB Twp	Bldg
Present								
Schneringer	Robert & Keri	600 S Wymore St Motion by Longmore 2nd Kleeb to change Bldg value to \$305,476 Roll call vote. Ayes- all	Callaway NE 68825	20	623310	NEEDHAM ADD BLOCK 5 N1/2 LOTS 1-4	Callaway Vil	Bldg
No show Francis Schuster Trust	Betty Schuster Trustee	4702 10th Ave Pl Motion by Longmore 2nd Markham No Change. Roll call vote. Ayes-all.	Kearney NE 68845	21A	132800	SEC 34-13-21 E1/2E1/2 SWSE 200 ACRES	Woodriver Twp	Land
No show		Motion Longmore 2nd Govier No Change. Roll call vote. Ayes-all		21B	131300	26-13-21 SW1/4, SE1/4 EX PAR 287.67 ACRES	Woodriver Twp	Land
		Motion by Longmore 2nd Parliament No Change. Roll call vote. Ayes-all		21C	132705	SEC 34-13-21 W1/2NE, NWSE 121.43 ACRES	Woodriver Twp	Land

		Motion by Longmore 2nd Markham. No Change. Roll call vote. Ayes-all		21D	1435500	SEC 22-13-21 SENE SE1/4 SW1/4 358 ACRES	Woodriver Twp	Land
		Motion by Longmore 2nd Markham. No Change. Roll call vote. Ayes-all		21E	132600	SEC 27-13-21 NE1/4 159 ACRES	Woodriver Twp	Land
		Motion by Longmore 2nd Markham. No Change. Roll call vote. Ayes-all		21F	1436100	SEC 28-13-21 NE1/4 160 ACRES	Woodriver Twp	Land
		Motion by Longmore 2nd Markham. No Change. Roll call vote. Ayes-all		21G	1436000	SEC 27-13-21 NW1/4 159 ACRES	Woodriver Twp	Land
HAKO INC	Craig Safranek	PO Box 3	Merna NE 68856	22	1056200	ORIGINAL TOWN BLOCK 5 LOTS 4-5	BB Cty	Land & Bldg
No show		Motion KleeB 2nd Govier to correct on over/under. Roll call vote. Ayes-all PO Box 146						
Jake Lords AR		Motion by Parliament 2nd Markham. Changed Bldg value \$4,426.00 Roll call vote. Ayes-all	Mason City NE 68855	23A	365672	ORIGINAL TOWN BLOCK 4 LOTS 17-18	Mason City Vil	Land & Bldg
No show		Motion by Parliament 2nd Markham. Change Bldg value \$11,833.00 Roll call vote. Ayes-all		23B	365658	ORIGINAL TOWN BLOCK 2 E 1/2 LOTS 1-2-3	Mason City Vil	Land & Bldg
Jorgenson	Patrick	205 N Woods Ave	Callaway NE 68825	24	580600	ORIGINAL TOWN BLOCK 32 LOTS 7-12	Callaway Vil	Land & Bldg
No show		Motion by Longmore 2nd Markham. No Change. Roll call vote. Ayes-all						
Trumbull	Christie	1643 N B St	Broken Bow Ne 68822	25	1169000	JEWETTS ADD BLOCK 7 LOT 5 & W3' LOT 6	BB Cty	Land & Bldg
No show		Motion Govier 2nd KleeB to change Land to \$13,056 Bldg to \$68,969. Roll call vote. Ayes-all						
Pearson	Cynthia	443 N 16th Ave	Broken Bow Ne 68822	26	1167100	JEWETTS ADD BLOCK 5 N1/2 LOTS 1-2 EX W 2' OF N60' LOT 2	BB Cty	Land & Bldg
Present		Motion by Govier 2nd Longmore. No Change. Roll call vote. Ayes-all						
Myers Present/ Chris Wickham Attorney BB Transfer Station Present/ Chris Wickham Attorney Premier Storage LLC Present/ Chris Wickham Attorney Opportunity Land Investments LLC Present/ Chris Wickham Attorney	Christopher	43663 Ryno Rd	Broken Bow Ne 68822	27A	514720	SEC 36-17-21 PAR IN S1/2NE 6.48 ACRES	BB Twp	Bldg
		Motion by Markham 2nd Longmore to change blds. \$1,606,120.00. Roll call vote. Ayes-Govier, KleeB, Parliament, Longmore, Markham. Naves- Gibbons						
	Christopher Myers	43663 Ryno Rd	Broken Bow Ne 68822	27B	514700	SEC 36-17-21 PAR SWNE 3.32 ACRES	BB Twp	Bldg
		Motion by Markham 2nd Longmore to change Bldg value \$629,902.00. Roll call vote. Ayes-Govier, KleeB, Parliament, Longmore, Markham. Naves- Gibbons						
	Christopher Myers	43663 Ryno Rd	Broken Bow Ne 68822	27C	509000	32 17 20 PREMIER FIRST ADD LOT 2 3.10 ACRES	BB Cty	Bldg
		Motion by Markham 2nd Longmore No Change. Roll call vote. Ayes-Govier, KleeB, Parliament, Longmore, Markham. Naves- Gibbons						
	Christopher Myers	43663 Ryno Rd	Broken Bow Ne 68822	27D	1139200	RAILROAD ADD ALL BLOCK 105 & W1/2 VAC STREET .79 A	BB Cty	Bldg
		Motion by KleeB 2nd Longmore. No Change., not a valid sale. Roll call vote. Ayes-all						

Smith	Christopher	3140N 16th Ave Motion by Govier 2nd Kleeb. No Change. Roll call vote. Ayes-all	Broken Bow Ne 68822	28	1166400	JEWETTS ADD BLOCK 3 LOTS 5-6	BB Cty	Land & Bldg
No show		80584 Lillian Rd				SEC 29-18-20 NW1/4 159.46		Land & Bldg
Ritchie	Bonita	Motion Markham 2nd Parliament No Change. Roll call vote. Ayes-all	Broken Bow Ne 68822	29A		ACRES	BB Twp	Bldg
		Motion Markham 2nd Kleeb No Change. Roll call vote. Ayes-all		29B		SEC 32-18-20 N1/2NW, SWNW 119.49 ACRES	BB Twp	Land
		Motion Markham 2nd Longmore No Change. Roll call vote. Ayes-all		29C		SEC 20-18-20 W1/2SW 80 ACRES	BB Twp	Land
		Motion Markham 2nd Longmore No Change. Roll call vote. Ayes-all		29D		SEC 29-18-20 W1/2SE, SW1/4 EXC PAR 218.09 ACRES	BB Twp	Land
		Motion Markham 2nd Longmore No Change. Roll call vote. Ayes-all		29E		SEC 30-18-20 E1/2NE E RD 52 ACRES	BB Twp	Land
		Motion Markham 2nd Longmore No Change. Roll call vote. Ayes-all		29F		SEC 19-18-20 SE1/4 E RD 78.2 ACRES	BB Twp	Land
Woodward	Kim	80250 Lillian Rd	Broken Bow Ne 68822	30	537150	SEC 8-17-20 E1/2NE & NESE E RD #10 69 ACRES	BB Twp	
No show		Motion by Markham 2nd Longmore. No Change. Roll call vote. Ayes-all PO Box 327						
Erickson	Sheila	Motion by Kleen 2nd Govier. No Change. Roll call vote. Ayes-all	Broken Bow Ne 68822	31A	1504600	ORIGINAL TOWN LOTS 1-2, BLOCK 3 RAILROAD ADD BLOCK 50 N1/2 LOT 13 & ALL LOTS 14- 15	BB Cty	Bldg
Present		Motion by Govier 2nd Kleeb No Change. Roll call vote. Ayes-all		31B	1122700		BB Cty	Land & Bldg
Morris	Shawn	428 S 8th Ave	Broken Bow Ne 68822	32	1055300	ORIGINAL TOWN BLOCK 3 LOT 10	BB Cty	Bldg
Present		Motion by Kleeb 2nd Longmore. No Change. Roll call vote. Ayes-all						
Staab	Shiela	44010 Memorial Dr Motion by Govier 2nd Kleeb No Change. Roll call vote. Ayes-all	Broken Bow Ne 68822	33	1116000	RAILROAD ADD BLOCK 36 ALL LOT 3 & N1/2 LOT 4	BB Cty	Bldg
No show								
Peterson	Jeanie	40441 Hwy 40	Callaway NE 68825	34	987056	SEC 24-15-25 W1/2 (EX PAR-NWNW) 295.77 ACRES	Elim Twp	
Present		Motion by Blowers 2nd Longmore No Change. Rollcall vote. All-ayes						
Thompson	Taylor	PO Box 671287	Dallas TX 75367	35	1203525	EAST SIDE ADD PAR LOT 7 1.17 ACRES	BB Cty	
No show		Motion by Kleeb 2nd Longmore No Change. Roll call vote. Ayes-all						
Cain	Maureen	432 N 10th Ave Motion Kleeb 2nd Longmore No Change. Roll call vote. Ayes-all	Broken Bow Ne 68822	36A	1130000	RAILROAD ADD: BLOCK 73, N12' OF W55' & N18' OF E47' LOT 14 ALL LOTS 15- 18	BB Cty	Bldg
Present		1040 S E St Motion by Govier 2nd Longmore No Change. Roll call vote. Ayes-all	Broken Bow Ne 68822	36B	1082600	J P GANDY ADD: BLOCK 6 LOTS 7-8	BB Cty	Bldg

Report of Damaged Real Property

Marvin & Deb	Ritchie	79919 Lower Powell Canyon Rd	Arnold NE 69120	804750	SEC 27-17-24 PAR IN W1/2SW 5 ACRES	Arnold Twp	Bldg
		Motion by Blowers 2nd Govier Remove home. Roll call vote. Ayes-all					
Perry	Anderson	74447 L Rd	Elk Creek NE 68836				
		Motion by Longmore 2nd Markham No Change. Roll call vote. Ayes-Govier, Kleeb, Longmore, Parliament, Markham Abstain-Gibbons					
Matthew	Eggleston	79190 Ryno Rd	Broken Bow Ne 68822				
		Motion by Longmore 2nd Markham Adjust blds. Roll call vote. Ayes-Govier, Kleeb, Longmore, Parliament, Markham Abstain-Gibbons					
E. Richard	Buhlmann	79260 Ryno Rd	Broken Bow Ne 68822				
		Motion by Longmore 2nd Markham Adjust blds. Roll call vote. Ayes-Govier, Kleeb, Longmore, Parliament, Markham Abstain-Gibbons					
Kimball Farms Inc		42426 Sand Valley Rd	Callaway NE 68825				
		Motion by Longmore 2nd Markham No Change. Roll call vote. Ayes-Govier, Kleeb, Longmore, Parliament, Markham Abstain-Gibbons					

Motion by Kleeb 2nd by Govier to adjourn as the Board of Equalization and reconvene as the County Board at 12:27 p.m. Roll call vote. Ayes-All

Adjourned 12:28 p.m.

Kelly Jacobsen, Custer County Clerk