

Greeley County Board of Equalization

A meeting of the Greeley County Board of Equalization was convened in open and public session at 9:45 a.m. on the 21st day of July 2026, in the County Boardroom, Greeley County Courthouse, Greeley, Nebraska. Notice of the meeting was given by publication in the Cedar Valley News.

Answering present at Roll Call were Joe Leslie and Dennis Wadsworth. Jordan Foltz absent-excused. Also, present was County Attorney Joe McNally and County Clerk Mindy Grossart. Vice Chairman Leslie stated a current copy of the Open Meetings Act is available for the public if requested. Everyone present joined in the Pledge of Allegiance.

The Board of Equalization was scheduled to hear thirteen property valuation protests that were filed with the County Clerk. Assessor Gerri Behnk and Bryan Hill, Lake Mac Assessment, LLC were present for the Protest Hearings.

Protest #1 Property ID: 390603700 The Board reviewed the protest and the assessor's recommendation following an interior inspection of the property. The recommendation included an adjustment for basement finish valuation, resulting in a revised dwelling value of \$192,795, building 4,135 and a total assessed value of \$205,400. Wadsworth moved to approve the Assessor's recommendation, seconded by Leslie. Roll Call Vote: Wadsworth yes, Leslie yes, Foltz absent. Motion carried. Protest #2 Property ID: 390806900 The Board reviewed the protest regarding a building that has been removed. The assessor recommended removing the building value and retaining only the land value. Motion made by Wadsworth to approve the Assessors' recommendation, seconded by Leslie. Roll Call Vote: Wadsworth yes, Leslie yes, Foltz absent. Motion carried. Protest #4 Property ID: 390518400 Peter and Courtney Leslie appeared before the Board concerning the valuation of a multi-unit residential property. Discussion included depreciation, replacement cost, and income approach considerations. Following review, the assessor recommended reducing the valuation to a total assessed value of \$686,345. Wadsworth moved to approve the assessor's recommendation, seconded by Leslie. Roll Call Vote: Wadsworth yes, Leslie yes, Foltz absent. Motion carried. Protest #3 Property ID: 390011000 Steve appeared before the Board regarding valuation of former grain elevator and storage facilities. Following inspection, the assessor recommended additional depreciation due to the property's condition and lack of use, reducing the total value from \$158,545 to \$102,320. Motion made by Wadsworth to approve the assessor's recommendation, seconded by Leslie. Roll Call Vote: Wadsworth yes, Leslie yes, Foltz absent. Motion carried. Protest #5 Property ID: 390526900 The assessor recommended no change to the valuation. The property owners were notified of the recommendation. Motion by Wadsworth to approve the assessor's recommendation, seconded by Leslie. Roll Call Vote: Wadsworth yes, Leslie yes, Foltz absent. Motion carried. Protest #6 Property ID: 390089302 The assessor recommended reducing the valuation of the mini-storage property after reviewing occupancy and building quality characteristics. Wadsworth moved to approve the assessor's recommendation, seconded by Leslie. Roll Call Vote: Wadsworth yes, Leslie yes, Foltz absent. Motion carried.

Protest #7 Property ID: 390510200 The assessor recommended no change to the valuation. Motion made by Wadsworth to approve the assessor's recommendation, seconded by Leslie. Roll Call Vote: Wadsworth yes, Leslie yes, Foltz absent. Motion carried. Protest #8 Property ID: 390921100 The assessor determined certain grain bins should be classified as storage buildings rather than active grain storage facilities, resulting in a reduced valuation. Wadsworth moved to approve the assessor's recommendation, seconded by Leslie. Roll Call Vote: Wadsworth yes, Leslie yes, Foltz absent. Motion carried. Protest #9 Property ID: 390163600 After inspection, the assessor recommended reducing the valuation and establishing a total assessed value of approximately \$9,570. Motion made by Wadsworth to approve the assessor's recommendation, seconded by Leslie. Roll Call Vote: Wadsworth yes, Leslie yes, Foltz absent. Motion carried. Protest #10 Property ID: 390824300 Brett Houtby appeared before the Board regarding a former grain facility property. Following inspection, the assessor recommended a 25% reduction in building value, resulting in a total assessed value of \$129,075. Motion by Wadsworth to approve the assessor's recommendation, seconded by Leslie. Roll Call Vote: Wadsworth yes, Leslie yes, Foltz absent. Motion carried. Protest #11 Property ID: 390820900 Ernest (Sandy) appeared before the Board regarding valuation of carports, garage improvements, and land value. The assessor recommended removing dwelling value, reclassifying certain improvements, and reducing the total valuation to approximately \$30,025. Wadsworth moved to approve the assessor's recommendation, seconded by Leslie. Roll Call Vote: Wadsworth yes, Leslie yes, Foltz absent. Motion carried. Protest #12 Property ID: 390088700 Jene Kasperbauer appeared regarding irrigated agricultural land valuation. Discussion was held regarding productivity and development considerations. The assessor recommended no change to the valuation. Wadsworth moved to accept the assessor's recommendation, seconded by Leslie. Roll Call Vote: Wadsworth yes, Leslie yes, Foltz absent. Motion carried. Protest #13 Property ID: 390804500 Joleen Robinson appeared on behalf of the protest. Discussion on building classification, depreciation schedules, replacement cost calculations, and comparisons with other commercial properties. Following inspection and review, the assessor recommended reducing the valuation to a total assessed value of \$95,500. Wadsworth moved to approve the assessor's recommendation, seconded by Leslie. Roll Call Vote: Wadsworth yes, Leslie yes, Foltz absent. Motion carried.

Motion by Leslie to adjourn Board of Equalization at 11:24 a.m., second by Wadsworth. Roll Call Vote: Leslie yes Wadsworth yes, Foltz absent, motion carried.

Dated the 27th day of July 2026.

Joe Leslie, Vice Chairman

ATTEST:

Mindy A. Grossart
Greeley County Clerk