

LOUP COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Taylor, Nebraska

9:01 a.m.

July 20th, 2026

The Loup County Board of Equalization met pursuant to adjournment this 20th day of July 2026 at 9:01 a.m. at the Loup County Courthouse in Taylor, Nebraska. Present were Commissioners Larson, Steckel, and Kraus, County Clerk Copsey. Also present, Tony Fitzgerald. Chairman Larson called the meeting to order. Chairman Larson referenced the Open Meeting Laws poster located in the meeting room and advised that handouts concerning said laws are available to the public. Board members acknowledged receipt of the previous meeting minutes with no corrections or additions to same. Kraus moved to approve minutes from the previous Board of Equalization meeting with no corrections. 2nd by Steckel. Roll call vote; yes; Kraus, Steckel, Larson. Nays; none absent; none not voting; none. Receipt of advance notice and agenda for the July 20th meeting was also affirmed by all members present. The following record was submitted by ex-officio Assessor Copsey and made part of the record: 3-Year Plan of Assessment.

Protest 2026-1: Kapels Properties: Steckel moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays; none absent; none not voting; none. No changes made to real property value.

Protest 2026-2: Moose Lodge, LLC: Kraus moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Kraus, Larson, Steckel. Nays; none absent; none not voting; none. Total real property value was changed to \$382,465.

Protest 2026-3: Gross: Larson moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Kraus, Larson, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-4: Epps: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Kraus. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$215,980.

Protest 2026-5: Hoos: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Kraus. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$361,770.

Protest 2026-6: Grote: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$755,385.

Protest 2026-7: Stobbe: Kraus moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Kraus, Larson, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-10: Little: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$508,850.

Protest 2026-11: Thomas: Larson moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$155,770.

Protest 2026-13: Kemp: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Kraus. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$546,810.

Protest 2026-14: Andersen: Larson moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-15: Andersen: Steckel moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Kraus. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-16: Dahl: Steckel moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Larson. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-17: Richardson: Kraus moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Kraus, Larson, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-18: Richardson: Steckel moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-19: Richardson: Larson moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Larson, Steckel, Kraus. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$363,485.

Protest 2026-20: Criss: Kraus moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Kraus, Larson, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-21: Snider: Steckel moved to approve upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$486,780.

Protest 2026-22: Johnson: Larson moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Larson, Steckel, Kraus. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$282,030.

Protest 2026-23: Muhleisen: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$331,500.

Protest 2026-24: Muhleisen: Larson moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Larson, Steckel, Kraus.

Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$11,700.

Protest 2026-25: Muhleisen: Kraus moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Larson, Steckel, Kraus. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-26: Muhleisen: Kraus moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Kraus, Larson, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-27: Muhleisen: Larson moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Larson, Steckel, Kraus. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-28: Muhleisen: Steckel moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-29: Muhleisen: Kraus moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Kraus, Steckel, Larson. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-30: Muhleisen: Larson moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Larson, Steckel, Kraus. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-31: Muhleisen: Kraus moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Kraus, Larson, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-32: Muhleisen: Steckel moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-33: Muhleisen: Kraus moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Kraus, Steckel, Larson. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-34: Muhleisen: Larson moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-35: Muhleisen: Kraus moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Kraus, Steckel, Larson. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-36: Muhleisen: Steckel moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Kraus. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-37: Muhleisen: Larson moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-38: Spath: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Kraus.

Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$355,760.

Protest 2026-39: Whispering Pine Ridge: Larson moved to deny Protest 2026-39. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Kraus moved to deny special valuation application from Whispering Pine Ridge, James Williams for PID 580201864. 2nd by Larson. Roll call vote; yes; Kraus, Larson, Steckel. Nays; none absent; none not voting; none.

Protest 2026-40: Whispering Pine Ridge: Larson moved to deny Protest-40. 2nd by Steckel. Roll call vote; yes; Larson, Steckel, Kraus. Nays; none absent; none not voting; none. No changes made to the real property value.

Larson moved to deny special valuation application from Whispering Pine Ridge, James Williams for PID 58201775. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel. Nays; none absent; none not voting; none.

Protest 2026-41: Whispering Pine Ridge: Kraus moved to deny Protest-41. 2nd by Larson. Roll call vote; yes; Kraus, Larson, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Steckel moved to deny special valuation application from Whispering Pine Ridge, James Williams for PID 580157784. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Kraus. Nays; none absent; none not voting; none.

Protest 2026-42: Hagemeyer: Larson moved to allow Protest 2026-42 filed by Hagemeyer upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$537,540.

Protest 2026-43: Oakley: Kraus moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Kraus, Steckel, Larson. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-44: Knust: Steckel moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-45: Mescher: Larson moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Larson, Steckel, Kraus. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$628,420.

Protest 2026-46: Jacobsen: Kraus moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Kraus, Steckel, Larson. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$117,300.

Protest 2026-47: Lamon: Steckel moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Larson, Steckel, Kraus. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-49: Eilenstine: Larson moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel.

Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$742,660.

Protest 2026-50: Johnson, Gregg: Kraus moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Kraus, Steckel, Larson. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-51: Johnson, Virgil: Steckel moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Kraus. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-52: O'Connor: Larson moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$26,225.

Protest 2026-53: Starr: Kraus moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Kraus, Larson, Steckel. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$12,475.

Protest 2026-54: Hoover: Larson moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$524,470.

Protest 2026-55: Wewel: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$581,585.

Protest 2026-57: Hansen: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$523,770.

Protest 2026-58: Richard: Kraus moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Kraus, Larson, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-59: Richard: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Kraus. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$511,305.

Protest 2026-60: Richard: Larson moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-61: Richard: Kraus moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Kraus, Larson, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-62: Jader: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson.

Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$521,300.

Protest 2026-63: McIntyre: Larson moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$614,890.

Protest 2026-64: Dorsey: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Kraus. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$476,300.

Protest 2026-65: Church: Larson moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-66: Richter: Steckel moved to approve upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Kraus. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$110,125.

Protest 2026-67: Riebschlager: Kraus moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Kraus, Larson, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-68: Riebschlager: Larson moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Larson, Steckel, Kraus. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-69: Riebschlager: Steckel moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-70: Riebschlager: Larson moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-71: Riebschlager: Kraus moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Kraus, Steckel, Larson. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-72: Riebschlager: Larson moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Larson, Kraus, Steckel. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-73: Riebschlager: Steckel moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-74: McKimmey: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Kraus. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$245,250.

Protest 2026-75: Kasselder: Larson moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Larson, Steckel, Kraus.

Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$429,750.

Protest 2026-76: Johnson, Johnnie: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Kraus. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$280,510.

Protest 2026-77: Polacek: Kraus moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Kraus, Larson, Steckel. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$221,025.

Protest 2026-78: Thorell: Steckel moved to deny upon Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays; none absent; none not voting; none. No changes made to the real property value.

Protest 2026-79: Fitzgerald: Kraus moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Steckel. Roll call vote; yes; Kraus, Steckel, Larson. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$335,650.

Protest 2026-80: McCoy: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Larson. Roll call vote; yes; Steckel, Larson, Kraus. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$347,120.

Protest 2026-81: N&S Properties: Steckel moved to approve Central Plains Valuation and ex-officio Assessor Copsey's recommendation. 2nd by Kraus. Roll call vote; yes; Steckel, Kraus, Larson. Nays; none absent; none not voting; none. Changes made to the real property. Total value was changed to \$140,540.

Protest submitted by Kosmicki dismissed due to untimely filing.

Ex-officio Assessor Copsey presented a report of overvalued, undervalued, or omitted real property. Kraus moved to approve report as presented. 2nd by Steckel. Roll call vote; yes; Kraus, Steckel, Larson. Nays; none absent; none not voting; none.

There being no further business, the Board of Equalization adjourned at 10:01 a.m.

s/ David Larson, Chairman of the Loup County
Board of Equalization

ATTEST

Jamie Copsey
Loup County Clerk