

PROCEEDINGS OF THE DODGE COUNTY BOARD OF EQUALIZATION

A scheduled meeting of the Dodge County Board of Equalization was called to order by Chairman Missel at 9:00 A.M. on Wednesday, July 15, 2026 in the Board Room of the Courthouse, Fremont, Nebraska with the following members present: Beam, Strand, Backens, Missel and Tawney. Absent: Giesselmann and Bendig.

The Board unanimously declared the meeting legally convened.

The Board unanimously approved the agenda as printed.

The Board unanimously received the June 15, 2026 Special Valuation Applications spreadsheet from County Assessor Marshall and passed a motion approving and authorizing the County Clerk to mail notices to the owners of the properties. County Assessor Marshall explained that the Special Valuation Applications (Form 456) are for individuals who have agricultural parcels surrounded by commercial or residential parcels. This would allow those parcels to be kept at ag values where the surrounding parcels might suggest they should be valued differently. She said the State recommended these applications be kept on file indefinitely and the Assessor's Office will analyze them each year to see if there are outstanding factors causing valuations to go up. She did caution, however, that having this application on file does not mean an automatic reduction in the valuation of the parcels with the Special Valuation Application on file.

A discussion ensued about the large number of agricultural property protests Dodge County received this year. Supervisor Strand explained that the state eliminated Market Area 3 (Elkhorn Township, east of Fremont) and combined it with Market Area 1 for the 2026 valuations. Chairman Missel distributed a letter from appraiser Jeff Quist who is serving as a referee for the 2026 protest season. Mr. Quist was assigned all ag land protests for 2026 and, in his letter, explained his reasoning as to how he set his valuations. Because of the large number of ag land protests, County Assessor Marshall said the state has been reviewing Dodge County's data regarding ag land in former Market Area 3. The state's review revealed that flooded soils were 8-9% higher than they should be; Assessor Marshall was instructed to lower the 2026 values accordingly. She said the property owners protesting from former Market Area 3 will not be satisfied with this small reduction; they are wanting 40-50% reductions in valuation. She said the state is confident about the combination of Market Area 1 and Market Area 3, adding that the sales are there and the data is correct. Mr. Quist does not agree with the state's interpretation of the data and plans to set his recommendations much lower than the Assessor. It was noted that valuations on this same ag land were rolled back in 2025 in error, which made the increase this year even more staggering.

The Board acted on 64 of the property valuation protests for 2026. Of the 64 parcels protested, the Board lowered the building value on 34 parcels, lowered the building and land value on 10 parcels and denied any change to 20 parcels.

At 9:42 A.M., Chairman Missel recessed the Board as a Board of Equalization until 10:00 A.M. on Wednesday, July 22, 2026.

Micki Gilfry
Dodge County Clerk