

PROCEEDINGS OF THE DODGE COUNTY BOARD OF SUPERVISORS

Regular meeting of the Dodge County Board of Supervisors was called to order by Chairman Missel at 9:00 A.M. on Wednesday, July 22, 2026 in the Board Room of the Courthouse, Fremont, Nebraska with the following members present: Beam, Giesselmann, Strand, Backens, Missel and Tawney. Absent: Bendig. Prior to roll call Chairman Missel announced the meeting to be an open public meeting and that the current open meeting laws are posted on the wall and available for anyone to review.

The Board unanimously declared the meeting legally convened.

The Board unanimously approved the agenda as printed and received and placed on file 2026/2027 preliminary levy requests from Nickerson Township, Hooper Township and Elkhorn Township, county officials' reports, correspondence from Nebraska State Probation, Sixth Probation District, Patty Lyon, Chief Probation Officer, regarding Probation – Quarterly County Billings 2026/2027 and reimbursement of expenses to Dodge County for the period April 1, 2026 to June 30, 2026, Board of Trustees Minutes for June 9, 2026 meeting & Statement of Revenues & Expenses YTD Comparison for the twelve months ending June 30, 2026 and 2025, Bond Continuation Certificate for Ben J. Schole, Treasurer, Hooper Rural Fire District, correspondence from the Lower Platte River Corridor Alliance regarding available funding to improve local water quality with Section 319 Grants, Notice of public hearings of the Fremont Planning Commission on the following applications: Request of the City of Fremont for a Planned Development Amendment to Lot 1 Johnson Park Subdivision in the Johnson Mixed Use Planned Development, generally located at 757 N. Johnson Road, Fremont, NE – proposed amendment will change the existing entitlement from school expansion and residential to a Fire Station on the 5.6-acre parcel; Request by Casey's Retail Company for Conditional Use Permit to allow a convenience store with fuel sales in FC-Flex Commercial District on property generally located at 4461 N. Broad St., Fremont, NE; and Request by Brett Powell (Highland Enterprises, LLC) for a Preliminary Plat & Final Plat Submission for developing a VA clinic on property generally located in lot 5, block 5, Diers 4th Addition and the east 124' of outlot B, Diers 8th Addition and the unplatted remnant parcel between and certificate of insurance from Mid State Engineering & Testing Inc. and Insured: CES Partners, LLC DBA Clear Energy Services, LLC for Certificate Holder: Northern Natural Gas Co.

The Board unanimously approved the minutes of the July 8, 2026 meeting as printed.

At 9:05 A.M., the Board recessed as a Board of Supervisors and convened as a Board of Corrections. Chairman Missel dispensed with roll all members being present except for Supervisor Bendig.

Under any items of discussion, Supervisor Beam reported that there are currently 53 inmates in custody with 42 of them being held in Washington County, 3 in Douglas County, 3 in Thurston County, 1 in Platte County, 2 at the Lincoln Regional Center and 2 at the Nebraska Department of Correctional Services. County Attorney Hopkins said the change in where Dodge County inmates are housed has been positively embraced by the courts and they are happy with the more productive and helpful management of procedures as it pertains to those in custody.

At 9:06 A.M., the Board adjourned as a Board of Corrections until Wednesday, August 5, 2026 at 9:05 A.M.

Immediately thereafter, the Board reconvened as a Board of Supervisors. Chairman Missel dispensed with roll all members being present except for Supervisor Bendig.

The Board unanimously approved the wage & hour claims as submitted in the amount of \$310,149.89.

The Board unanimously approved the financial claims as submitted in the amount of \$513,153.63.

The Board unanimously received an agreement with the State of Nebraska for FY2025 Emergency Management Performance Grant reimbursing a percentage of FY2025 emergency management salary and benefits and authorized Chairman Missel's signature on the sub-recipient agreement.

Highway Superintendent Scott Huppert reported that employees are on the last stretch of the project on County Road 16. He said the farmers are happy and hopeful that this will help with drainage and snow drifting this winter. Employees also continue to replace culverts, clean out ditches and shred grass. Potholes are being patched on Old Hwy 8 before Proseal comes to demonstrate their asphalt rejuvenator/sealant. The Morningside Road project is moving forward; holes are being dug for utility placement. The Bridge Rehabilitation project on County Road 2 starts today; the contractor estimates it will take 4 weeks to complete. J & R Concrete & Construction is taking care of concrete blowouts on County Road 3. Superintendent Huppert received bridge inspections from Speece Lewis last week and he is in the process of filing them.

At 9:14 A.M., the Board unanimously passed a motion to go into closed session to discuss personnel issues.

At 9:57 A.M., the Board unanimously passed a motion to go back into open session from the discussion of personnel issues. No action was taken as a result of the closed session.

Immediately thereafter, the Board recessed as a Board of Supervisors.

At 10:05 A.M., the Board reconvened as a Board of Equalization (from 7/15/26 recess). Chairman Missel dispensed with roll all members being present except for Supervisor Bendig.

The Board unanimously approved the minutes as printed of the July 15, 2026 meeting of the Dodge County Board of Equalization.

The Board unanimously approved tax roll corrections #5887 through #5893.

The Board unanimously approved County Assessor Marshall's 2026 Plan of Assessment for Dodge County (2027-2028-2029).

The Board unanimously accepted the recommendation of County Treasurer Winterstein on form 457, Application for Exemption from Motor Vehicle Taxes for 2026, on a 2022 Ford for Farm Credit Services of America FLCA, Fremont, NE, granted the exemption and authorized Chairman Missel to sign the form.

The Board unanimously took the recommendation of County Assessor Marshall and upheld the denial of a Homestead Exemption for Peter L. Hines, 760 N. Bell St., Fremont, NE, and authorized Chairman Missel's signature on Form 458R. The reasons for denial are the late receipt of the Nebraska Homestead Exemption Application, incomplete information provided with the application and the fact that Mr. Hines also filed late in 2019.

Nathan Kinport, Attorney for the Property Assessment Division of the Nebraska Department of Revenue was present to provide the Board with information regarding the valuations of Dodge County property that are in former Market Area 3 (primarily properties east of Fremont in Elkhorn Township). Mr. Kinport said there are two possible outcomes if the Board of Equalization (BOE) decides to roll back the valuation on these properties to 2025 values. The first outcome is a potential effect on state aid from the Nebraska Department of Education. The Property Tax Administrator would have to determine if rolling these valuations back to 2025 values is proper. The Property Tax Administrator can certify adjusted values to the Department of Education to determine state aid; these adjustments may have an impact on the state aid Dodge County has received from the Nebraska Department of Education. The second potential outcome may include corrective action by the Dodge County Assessor and the Dodge County BOE. That corrective action could include required appraisals of the values of the properties in question at Dodge County's expense. The Board unanimously received the packet of information from the Property Assessment Division of the Nebraska Department of Revenue which included a chart of the Weighted Average Per Acre Values from 2021-2026 for Irrigated and Dry land in Dodge County, an analysis of frequently flooded soils and soils without a frequently flooded designation, a list of influenced agricultural sales in Dodge County (10/1/2022 – 9/30/25), an average acre value weighted average comparison by market area for irrigated land and dry land and soil maps from 2021, 2022, 2025 and 2026. Barb Oswald, field liaison for the Property Assessment Division of the Nebraska Department of Revenue explained the information that she and Mr. Kinport provided to the BOE. She said they did not find sufficient evidence to leave Market Area 3 intact; Market Area 1 and Market Area 3 have the same types of soil and that is why the Department of Revenue suggested combining Market Area 1 and Market Area 3. She added that the market analysis showed a 9% decrease in the sales of property with flooded soil (primarily Luton). County Assessor Marshall was able to identify those properties with Luton soil because this information is on the property record card for those properties; she then lowered the original 2026 valuation of those properties by 9%. Supervisor Giesselmann asked how Market Area 3 came to be in 2022. Ms. Oswald said that was a decision the Dodge County Assessor made at that time. She does not know why this market area was created and pointed out that the valuations for properties with substandard land in Market Area 3 were higher than Market Area 1. She also said the valuations of the properties in question were inexplicably lowered in 2025. Supervisor Strand said there really is no middle ground in this situation. If the BOE takes the Assessor's recommendation, those protesters will surely file with the Tax Equalization and Review Commission (TERC). On the other hand, he feels the referee's recommendation is too low. Ms. Oswald said if these property owners file with the TERC, they will have to provide proof that Assessor Marshall's values are in error. She said Assessor Marshall has the responsibility to set values based on the relative sales study period; any sales after the 2026 sales study period will be reflected in the 2027 valuations. County Attorney Hopkins asked the representatives from the State Department of Revenue if the soil analysis for the area in question was performed before or after the 2019 flood. Ms. Oswald said the soil analysis was done after the flood; it is based on 2020 data from the Natural Resources Conservation Service (NRCS). The sales analysis is based on market sales and arm's length transactions. It does not include the sales related to the Fremont Municipal Inland Port Authority because they were identified as non-qualified transactions.

Immediately thereafter, the Board acted on 121 of the protests filed for 2026. Of the 121 parcels protested, the Board lowered the valuation on 93 parcels and denied any change to 28 parcels.

At 11:34 A.M., the Board recessed as a Board of Equalization until Friday, July 24, 2026 at 9:00 A.M.

Immediately thereafter, Chairman Missel adjourned the Board as a Board of Supervisors until Wednesday, August 5, 2026 at 9:00 A.M.

Micki Gilfry
Dodge County Clerk