

**CHADRON, NEBRASKA**  
**June 10, 2025**  
**DAWES COUNTY BOARD OF EQUALIZATION**

The Public convened meeting of the Dawes County Board of Equalization in regular session was commenced at the hour of 9:00 A.M. on the 10th day of June, 2025 and published pursuant to public notice as required by law and or posted. The meeting was called to order by Chairman Vic Rivera. Roll was called and the following Commissioners was present: Commissioner Stewart and Commissioner Juhlin. Also present was Adam Edmund, Deputy County Attorney; Lindy Coleman, Assessor; Sam Wellnitz, Treasurer; Wade Yada, Highway Superintendent; Nelson Stephens; Clint Anderson, AFLAC and Cheryl Feist, Dawes County Clerk. The Pledge of Allegiance was recited by those present. Per LB 898 the Chairman announced the location of posted information concerning the Open Meetings Act. The poster can be found on the door next to the United States Flag. Copies of the Act are available upon request by anyone attending the meeting or requesting a copy. Motion by Commissioner Stewart, seconded by Juhlin, accepting the agenda. Roll call vote, Ayes: Juhlin, Stewart and Rivera. Nays: None. Motion carried. Motion by Commissioner Stewart, seconded by Juhlin, to approve the minutes of the May 13, 2025 Board of Equalization Meeting as published. Roll call vote, Ayes: Stewart, Rivera and Juhlin. Nays: None. Motion carried.

At 9:05 A.M. The Assessor then presented tax correction #5376-5380 for the Boards review. Upon review of said tax corrections, Commissioner Stewart, seconded by Juhlin, moved to approve tax correction #5379-5380 re: Beeson's as presented and directed the Chairman to sign such. Roll call vote, Ayes: Rivera, Juhlin and Stewart. Nays: None. Motion carried. Marcus Dykes, KCSR, joined the meeting. Tim and Karen Lemmon approached the Board. Karen Lemmon reported several calls were made re: homestead exemption. They thought filing with blindness as an exemption was acceptable. She has since learned that blindness isn't considered an exemption for Homestead Exemption purposes. The back taxes in the amount of \$625.98 is due to clerical error. The Assessor's hands are tied as a Board decision is the only avenue to correct the error in question. The Assessor acknowledged the clerical error and apologized to the Lemmon's. Mrs. Lemmon also reported she had called the Nebraska Department of Revenue help line and was ultimately told the local Board of Equalization must take action on the issue. Discussion continued. Commissioner Stewart, seconded by Juhlin, moved to forgive the back taxes due in the amount of \$625.98 by the Lemmons. Roll call vote, Ayes: Juhlin, Stewart and Rivera. Nays: None. Motion carried.

There being no further business to be conducted by the Dawes County Board of Equalization, the Chairman adjourned the meeting at 9:11 A.M. The next meeting will be held on July 08, 2025 at 9:00 A.M. A current Agenda to the Board of Equalization proceedings is kept on file in the County Clerk's office during normal business hours for inspection, but the agenda will close by 12:00 P.M. on Thursday, July 03, 2025. The agenda may be modified to include items of emergency nature. The meetings of the Dawes County Board of Equalization are open to the public. The meeting will be held in the Commissioners Room located in the Courthouse.

**Disclaimer: A complete text of all resolutions passed by the Board of Equalization is available upon request in the County Clerk's office during normal business hours.**

**ATTEST:** \_\_\_\_\_  
**Cheryl Feist**  
**Dawes County Clerk**

**DAWES COUNTY BOARD OF  
EQUALIZATION**

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**Vic Rivera**