

The Antelope County Board of Commissioner’s convened as a County Board of Equalization on Tuesday, January 13th, 2026, at 11:00 AM in the Commissioner Meeting Room, Antelope County Courthouse. Meeting called to order by Chairman Henery with the following board members responding to roll call: Dittrich, Krebs, Jacob, Williby and Henery. Chairman stated that the open meeting laws are posted on the east wall of the Commissioner’s Meeting Room with more copies available at the County Clerk’s office.

Notice of the meeting was given in advance thereof by publication in the three (3) county newspapers, legal newspapers printed and in general circulation in Antelope County, Nebraska as shown by proof of publication filed in the County Clerk’s office. The agenda for said meeting was sent to all members of the County Board of Commissioners.

Board of Equalization: Motion by Commissioner Krebs, seconded by Commissioner Jacob to go into Board of Equalization. Voting aye: Jacob, Dittrich, Krebs, Williby and Henery. Nays none. Motion carried.

Kelly Oltjenbrns, Antelope County Assessor, presented two (2) exemption applications:

- **Antelope Memorial Hospital**–N12’ of Lot 9, all Lot 10, Block 12, City of Neligh, County of Antelope, State of Nebraska; Maintenance Shop: Mrs. Oltjenbrns presented this as a new exemption as the building was purchased during the fall of 2025. It is being utilized as a maintenance shop and garage. Motion by Commissioner Jacob, seconded by Commissioner Williby to approve exemption per evidence and recommendation. Voting aye: Williby, Jacob, Dittrich, Krebs and Henery. Nays none. Motion carried.
- **Community Church of the Christian and Missionary Alliance of Brunswick**-Lots 13-18, Block 8, Brunswick Village, County of Antelope, State of Nebraska; Religious Organization and Purposes. This is presented as a new exemption. During 2025 this parcel, including the house and contents, were deeded to the church with the passing of the previous owner. At this time, the property is vacant and unused for any purpose and is not entitled to exemption. Motion by Commissioner Krebs, seconded by Commissioner Jacob to deny the exemption per state reg. 40-005.03A. Voting aye: Jacob, Williby, Dittrich, Krebs and Henery. Nays none. Motion carried.

Kelly Oltjenbrns, Antelope County Assessor met with the Commissioners regarding 20 **Tax Roll Corrections:**

#1	Roger Huntley	Parcel #000063700	H.E. Changed by State 100% to 50%	2023
		Current Value \$ 73,595.00	Current Taxes \$ 0.00	
#2	Konrad Hoefler	Parcel #000507500	H.E. Changed by State 100% to 0%	2023
		Current Value \$762,985.00	Current Taxes \$7990.70	
#3	Robert Ramsel	Parcel #000240600	H.E. Changed by State 100% to 90%	2023
		Current Value \$ 44,620.00	Current Taxes \$26.52	
#4	Judith Cole	Parcel #000045600	H.E. Changed by State 100% to 80%	2023
		Current Value \$103,200.00	Current Taxes \$312.18	
#5	Loretta Lush	Parcel #000081200	H.E. Changed by State 100% to 90%	2023
		Current Value \$100,895.00	Current Taxes \$96.44	
#6	Steven Wells	Parcel #000101000	H.E. Changed by State 100% to 90%	2023
		Current Value \$102,620.00	Current Taxes \$89.82	
#7	Max Bowman	Parcel #000182700	H.E. Changed by State 100% to 0%	2023
		Current Value \$ 66,570.00	Current Taxes \$737.46	
#8	Kenneth Bossard	Parcel #000335300	H.E. Changed by State 100% to 70%	2023
		Current Value \$154,135.00	Current Taxes \$1020.32	
#9	Myrna Mosel	Parcel #000490200	H.E. Changed by State 100% to 90%	2023
		Current Value \$248,190.00	Current Taxes \$1720.48	
#10	John Stuhr	Parcel #000169000	H.E. Changed by State 80% to 0%	2022
		Current Value \$ 77,550.00	Current Taxes \$866.56	
#11	Linda Wahrer	Parcel #000213800	H.E. Changed by State 40% to 30%	2022
		Current Value \$ 31,140.00	Current Taxes \$322.36	
#12	Marvin Smith	Parcel #000506300	H.E. Changed by State 20% to 0%	2022
		Current Value \$388,270.00	Current Taxes \$4181.50	
#13	Eugene Snodgrass	Parcel #000282000	H.E. Changed by State 80% to 0%	2022
		Current Value \$122,430.00	Current Taxes \$1921.36	
#14	Loretta Lush	Parcel #000081200	H.E. Changed by State 100% to 90%	2022
		Current Value \$ 87,990.00	Current Taxes \$92.64	
#15	Colton Rudnick	Parcel #000862000	House Removed - IOLL	2025
		Current Value \$ 47,060.00	Current Taxes \$0.00	
#16	Lyle Hockemeier	Parcel #000854100	Bin Removed - IOLL	2025

		Current Value	\$ 7,265.00	Current Taxes	\$0.00	
#17	Randall Koizan	Parcel #000163000		Homestead Exemption Change		2025
		Current Value	\$116,525.00	Current Taxes	\$0.00	
#18	Lone Wolf Inc	Parcel 991052		Tractor is in Wheeler Count – PP		2025
		Current Value	\$00.00	Current Taxes	\$0.00	
#19	Lone Wolf Inc	Parcel 991052		Tractor is in Wheeler Count – PP		2024
		Current Value	\$00.00	Current Taxes	\$0.00	
#20	Jesse L. Rader	Parcel 9920536		Failure to File - PP		2025
		Current Value	\$26,787.00	Current Taxes	\$0.00	

Motion by Commissioner Williby, seconded by Commissioner Krebs to **approve Tax Roll Corrections** as presented. Voting aye: Jacob, Dittrich, Krebs, Williby and Henery. Nays none. Motion carried.

Deb Branstiter, Antelope County Treasurer presented four (4) Motor Vehicle Exemptions:

Sons of the American Legion	R & M	2018	Enclosed Trailer	55ZR1EB27J1001960
Pope John XXIII Central Catholic High School	Dodge	2016	Grand Caravan	2C4RDGCGXGR401634
	2023 IC Corp	2023	Bus	4DRBUC8PB746592
	Freightliner	2002	Bus	4UZAAXBV82CJ30270
	Chevrolet	2008	Express Cutaway	1GBJG316181193273
	Freightliner	1999	Bus	4UZ6CFBA6XCB48056
	Chevrolet Express	2012	Mini Bus	1GB0G2BA9C1169966
Abundant Life Christian Center of Neligh	Chevrolet	2015	Silverado	3GCUKSEC6FG536238
	Chevrolet	2021	Silverado	1GCUYGEL3MZ212558
Antelope Memorial Hospital	Chrysler	2007	Van	1A8HW58P77F526853
	H&P	2014	Trailer	533RS141XEC234482
	Dodge PU Ram 15	1998	Truck	1B7HF16ZOWS696627
	Braun Handicap	2019	Van	2C7WDGDBGXKR683760
	Chevrolet Express	2009	Van	1GBKG316591148648
	Ford Cutaway	1997	Van	1FDKE30F3VHA27858
	Jeep Grand Cherokee	2018	SUV	1C4RJFBG2JC370545
	Honda	2016	SUV	5J6RM4H79GL115252

Motion by Commissioner Williby, seconded by Commissioner Dittrich to approve the **Motor Vehicle Exemptions** as presented. Voting aye: Jacob, Dittrich, Krebs, Williby and Henery. Nays none. Motion carried.

Motion by Commissioner Williby, seconded by Commissioner Jacob to **adjourn as Board of Equalization**, and go back to general session. Voting aye: Jacob, Dittrich, Krebs, Williby and Henery. Nays none. Motion carried.

Meeting adjourned at 11:11 AM.

ANTELOPE COUNTY BOARD OF EQUALIZATION

By: _____
Vice-Chairman County Board of Equalization, Neil Williby

Attest: _____
Antelope County Clerk