

RICHARDSON COUNTY BOARD OF EQUALIZATION

JULY 1, 2026

CALL TO ORDER

The meeting of the Richardson County Board of Equalization was called to order by Chairman Caverzagie at 11:00 a.m. on Wednesday, July 1, 2026. Roll call was answered by Karas, Campbell and Caverzagie; Assessor, Kim Riggs; and Keia Frederick, Deputy County Clerk-Elections. Chairman Caverzagie announced that the open meeting laws have been posted at the entrance to the meeting room.

Motion was made by Karas to approve the agenda as posted. Motion seconded by Campbell. ROLL CALL VOTE: Karas-aye, Campbell-aye, Caverzagie-aye. Motion carried. The agenda is posted at the Richardson County Courthouse in the First Floor Lobby, the Lower-Level Lobby and on the Commissioner's Meeting Room door on the 2nd Floor and on the Richardson County website www.richardsoncountyne.gov.

PROPERTY VALUATION PROTESTS

Property valuation protests were heard for filings #2026-0011 through 2026-017.

Overvalue/Undervalue/Omitted Property Notices of Change

A listing of notices to be sent from the County Board of Equalization of Property Valuation Changes due to overvalue, undervalue or omitted properties was presented to the County Board of Equalization for approval. Motion was made by Campbell to approve the listing and authorize the notices of change to be sent to the property owners. Motion seconded by Karas. ROLL CALL VOTE: Karas-aye, Campbell-aye, Caverzagie-aye. Motion carried.

Waiver for Late Filing of Tax Exemption Application

Apace and Apace Foundation filed Form 451 with the County Assessor on June 9, 2026. They also have submitted to the County Board of Equalization a waiver for the late filing of the application for the tax year 2026.

Motion was made by Caverzagie to approve the waiver for the late filing and request that the County Assessor consider the application for exemption and to calculate the penalty for the late filing pursuant to Nebraska Revised State Statute 77-202.01 (2) and provide the recommendation to the Board of Equalization at the next meeting to proceed with the hearing notice. Motion seconded by Campbell. ROLL CALL VOTE: Karas-aye, Campbell-aye, Caverzagie-aye. Motion carried.

ADJOURNMENT

Motion was made by Karas to adjourn the meeting at 11:41 a.m. Motion seconded by Campbell. ROLL CALL VOTE: Karas-aye, Campbell-aye, Caverzagie-aye. Motion carried.

John Caverzagie, Chairman

Keia Frederick, Deputy County Clerk-Elections