

## VALLEY COUNTY BOARD OF SUPERVISORS' MINUTES

The Valley County Board of Supervisors met in regular session at 9:00 a.m., Tuesday, July 8, 2025, in the Courthouse Boardroom. Pledge of Allegiance recited, roll call taken: VanSlyke, Baker, Magiera, Petska, DeRiso, Stunkel present. Ference absent. Clerk verified meeting notice published; agenda posted. The Minutes of June 30, 2025, were approved on motion of Stunkel, second Magiera. Carried. Yes: Baker, Magiera, Petska, DeRiso, Stunkel, VanSlyke. No: none. Absent: Ference. Baker moved to adopt the agenda, second DeRiso. Carried. Yes: Magiera, Petska, DeRiso, Stunkel, VanSlyke, Baker. No: none. Absent: Ference. Open Meetings Act posted on the west wall; public copies available on the counter. Destiny Hill appeared with public comment on tax issues. Ference arrived at 9:04am. Hill has concerns about delinquent property taxes on a property that she purchased and asked for waiver of late fees. No action was taken.

Public Defender Mike Borders appeared and discussed renewal of contract as public defender. Motion by Baker to approve a 4 year contract starting August 1, 2025, with a rate of \$48,000 annually and then increasing to \$50,000 annually on August 1, 2027, second Ference. Carried. Yes: Magiera, Petska, DeRiso, Stunkel, VanSlyke, Ference, Baker. No: none. Absent: none.

Road Superintendent Jay Meyer gave report to include repairing roads after recent heavy rains, plugged culverts and ditches with corn stalks, and trouble with upkeep of MMRs. Creation of a potential policy concerning if someone blocks ditches was discussed with no action taken. Stunkel was absent from 9:18 and returned at 9:19. Meyer also reported on hauling gravel, waiting for asphalt to dry, and looking into options to hire out spraying ditches.

Motion by Baker to enter board of equalization at 9:24am, second Ference. Carried. Yes: Petska, DeRiso, Stunkel, VanSlyke, Ference, Baker, Magiera. No: none. Absent: none. Assessor Linda Waltman and Aurora Griebel appeared. Protest #9, Wallace, parcel ID 880003997 was discussed with representative appearing, happy with assessor's recommendation to change house to storage value. Protest #10, Cadek, Parcel ID 880032137 was discussed with representative appearing, satisfied with assessor's recommendation to leave land values the same. Protest #12, Miller, Parcel ID 880018053 was discussed with representative appearing, requesting land value be designated as farm ground instead of residential, advised to go to FSA office for land certification. Protest #14, Bower, Parcel ID 880018221 was discussed with representative appearing, requesting to change condition on both dwellings, invited board members to come out to inspect. Protest #11, Proskocil, Parcel ID 880011676 was discussed with representative appearing, stated had just recently purchased property for \$320,000. Protest #15, Bode-Kroupa, Parcel ID 880036720 was discussed with representative appearing, concerned with transparency and inconsistent increases, appreciates services that come from property taxes. Protest #16, Kolar, Parcel ID 880017885 was discussed with representative appearing, happy with assessor's recommendation of changes to function value of unfinished addition. Protest #17, Ladwig, Parcel ID 880022526 was discussed with representative appearing, happy with assessor recommendation of lowering quality and adjusting depreciation. Protest #19, Karre, Parcel ID 880011781 was discussed with representative appearing, concerned about effective age of building, inconsistency with applying ages with other properties with additions. Protest #20, Collier, Parcel ID 880015610 was discussed. Protest #21, Hughes, Parcel ID 880013524 was discussed with representative appearing, concerns about not being able to find a comparable property and questioned why valuation updates were so far behind. Protest #24, Hruza, Parcel ID 880036693 was discussed with representative appearing, satisfied with assessor's recommendation of changing the condition and updating correct number of plumbing fixtures. Protest #25, Miller, Parcel ID 880026110 was discussed with representative appearing, concerns about effective age of building and creek/drainage going through property. Protest #6, Hinrichs, Parcel ID 880036766 was discussed with representative appearing, review of assessor's recommendation after review of property, concerns about high valuation. Protest #12, Miller, Parcel ID

880018053 was discussed again with representative appearing, unable to get map from FSA office today, will keep working on it. Ference was absent from the board meeting from 10:38am and returned at 10:40am. The overvaluation/undervaluation report was presented, overall change -\$152,425. Motion by Baker to accept the overvaluation/undervaluation report, second Ference. Carried. Yes: DeRiso, Stunkel, VanSlyke, Ference, Baker, Magiera, Petska. No: none. Absent: none. Discussion followed on types of computer systems and programs involved in the Assessor's office.

The board took a short break at 10:54am and reconvened at 11:06am.

Protest #30, Fischer, Parcel ID 880036724 was discussed, unfinished basement.

Protest #8, Knapp, Parcel ID 880015267. Motion by Petska to approve the assessor's recommendation of total value of \$123,520, second Ference. Carried. Yes: Stunkel, VanSlyke, Ference, Baker, Magiera, Petska, DeRiso. No: none. Absent: none. Protest #9, Wallace, Parcel ID 880003997. Motion by Ference to approve assessor's recommendation of total valuation of \$1,017,465, second Stunkel. Carried. Yes: Baker, Magiera, DeRiso, Stunkel, VanSlyke, Ference. No: Petska. Absent: none. Protest #10, Cadek, Parcel ID 880032137. Motion by DeRiso to change land valuation to \$7000, second Baker. Carried. Yes: Ference, Baker, Magiera, DeRiso, Stunkel. No: Petska, VanSlyke. Absent: none. Protest #11, Proskocil, Parcel ID 880011676. Motion by Petska to approve assessor's recommendation of total valuation of \$338,390, second VanSlyke. Motion Denied. No: Magiera, Stunkel, Ference, Baker. Yes: Petska, DeRiso, VanSlyke. Absent: none. Motion by Magiera to approve total valuation of \$325,000, second Ference. Carried. Yes: Stunkel, Ference, Baker, Magiera. No: Petska, DeRiso, VanSlyke. Absent: none. Discussion on the board of equalization being the checks and balances. Stunkel was absent from 11:46am until 11:47am. Protest #14, Bower, Parcel ID 880018221. Motion by Stunkel to approve the assessor's recommendation of total valuation of \$570,450, second Baker. Carried. Yes: Stunkel, VanSlyke, Ference, Baker, Magiera, Petska, DeRiso. No: none. Absent: none. Protest #15, Bode-Kroupa, Parcel ID 880036720. Motion by Baker to approve total valuation of \$434,710, second Ference. Carried. Yes: Baker, Magiera, DeRiso, Stunkel. No: Petska, VanSlyke, Ference. Absent: none. Protest #16, Kolar, Parcel ID 880017885. Motion by Stunkel to approve assessor's recommendation of total valuation of \$762,155, second Magiera. Carried. Yes: Magiera, Petska, DeRiso, Stunkel, VanSlyke, Ference, Baker. No: none. Absent: none. Protest #17, Ladwig, Parcel ID 880022526. Motion by Petska to approve assessor's recommendation of total valuation of \$75,085, second Magiera. Carried. Yes: Petska, DeRiso, Stunkel, VanSlyke, Ference, Baker, Magiera. No: none. Absent: none. Protest #18, GreenAmerica Biofuels Ord LLC, Parcel ID 880036789. Motion by DeRiso to approve assessor's recommendation of total valuation of \$33,528,745, second Petska. Carried. Yes: DeRiso, Stunkel, VanSlyke, Ference, Baker, Magiera, Petska. No: none. Absent: none. Protest #19, Karre, Parcel ID 880011781. Discussion with valuations, board encouraged owners to contact TERC. Stunkel was absent from 12:15pm and returned at 12:18pm. Motion by Ference to table protest until July 14 hearing time, second Baker. Carried. Yes: Ference, Baker, Magiera, Petska, DeRiso, Stunkel, VanSlyke. No: none. Absent: none. Protest #20, Collier, Parcel ID 880015610. Motion by Ference to approve the assessor's recommendation of total valuation of \$991,240, second Stunkel. Carried. Yes: Baker, Magiera, Petska, DeRiso, Stunkel, VanSlyke, Ference. No: none. Absent: none. Protest #21, Hughes, Parcel ID 880013524. Discussion concerning no comparable properties and involvement of TERC. Ference was absent from 12:31pm and returned at 12:33pm. Motion by Petska to approve assessor's recommendation of \$553,785, second VanSlyke. Motion denied. No: Magiera, Stunkel, Ference, Baker. Yes: Petska, DeRiso, VanSlyke. Absent: none. Motion by Ference to table protest until July 14 hearing time, second Stunkel. Carried. Yes: Petska, DeRiso, Stunkel, VanSlyke, Ference, Baker, Magiera. No: none. Absent: none. Protest #12, Miller, Parcel ID 880018053. Motion by Ference to table protest until July 14 hearing time, second Stunkel. Carried. Yes: DeRiso, Stunkel, VanSlyke, Ference, Baker, Magiera, Petska. No: none. Absent: none. Protest #22, Bredthauer, Parcel ID 880010647. Motion by Petska to approve assessor's recommendation of total valuation of \$331,560,

second Baker. Motion denied. No: Stunkel, Ference, Magiera, DeRiso. Yes: VanSlyke, Baker, Petska. Motion by Ference to table protest until July 14 hearing time, second Magiera. Carried. Yes: VanSlyke, Ference, Baker, Magiera, Petska, DeRiso, Stunkel. No: none. Absent: none. Protest #23, Masters, Parcel ID 880003654. Motion by Magiera to approve the assessor's recommendation of total valuation of \$791,180, second Stunkel. Carried. Yes: Baker, Magiera, Petska, DeRiso, Stunkel, VanSlyke. No: Ference. Absent: none. Protest #24, Hruza, Parcel ID 880036693. Motion by Stunkel to approve assessor's recommendation of total valuation of \$238,295, second Baker. Carried. Yes: Baker, Magiera, Petska, DeRiso, Stunkel, VanSlyke. No: Ference. Absent: none. Protest #25, Miller, Parcel ID 880026110. Motion by Baker to approve assessor's recommendation of total valuation of \$294,590, second Petska. Carried. Yes: Petska, DeRiso, VanSlyke, Baker. No: Magiera, Stunkel, Ference. Absent: none. Protest #26, Sybrant, Property ID 880009513. Motion by Stunkel to approve assessor's recommendation of total valuation of \$438,985, second Ference. Carried. Yes: DeRiso, Stunkel, VanSlyke, Ference, Baker, Magiera, Petska. No: none. Absent: none. Protest #28, 47 Acres, Property ID 880036674. Motion by Ference to approve assessor's recommendation of total valuation of \$47,920, second Magiera. Carried. Yes: Stunkel, VanSlyke, Ference, Baker, Magiera, Petska, DeRiso. No: none. Absent: none. Protest #29, Barr/Dollar General, Property ID 880036941. Motion by Ference to approve assessor's recommendation of total valuation of \$1,211,680, second Baker. Carried. Yes: VanSlyke, Ference, Baker, Magiera, Petska, DeRiso, Stunkel. No: none. Absent: none. Protest #30, Fischer, Property ID 880036724. Motion by Stunkel to table protest until July 14 hearing time, second Ference. Carried. Yes: Ference, Baker, Magiera, Petska, DeRiso, Stunkel, VanSlyke. No: none. Absent: none. Protest #6, Hinrichs, Property ID 880036766. Motion by Ference to table protest until July 14 hearing time, second Stunkel. Carried. Yes: Baker, Magiera, Petska, DeRiso, Stunkel, VanSlyke, Ference. No: none. Absent: none. Protest #4, Bengston, Property ID 880036767 was reviewed with no action taken. Motion by Petska to exit board of equalization at 1:13pm, second Stunkel. Carried. Yes: Baker, Magiera, Petska, DeRiso, Stunkel, VanSlyke, Ference. No: none. Absent: none.

Aurora Griebel gave report for Assessor's office to include desire to physically review all properties in the county over the next 6 years. Discussion on Eagle View for aerial photographs. Magiera was absent from the board meeting at 1:14pm and returned at 1:16pm.

Clerk KeShara Poland presented the June Register of Deeds report.

For the treasurer's office, trial balances, fund balance report, miscellaneous receipts, semi-annual publication, and tax sale listing were presented.

Noxious Weed, 10-day notices were discussed.

District and County Court Fees and Fines Reports were reviewed.

Motion by Baker to approve fund request of \$51,586.79, second Ference. Carried. Yes: Petska, DeRiso, Stunkel, VanSlyke, Ference, Baker, Magiera. No: none. Absent: none.

Discussion for timeline for budgets for fiscal year 2025-2026. Board requested to have all offices and departments for the county turn their budgets in by Jun 22. First budget hearing set for August 12, 2025, at 10am, in the Courthouse Boardroom.

Motion by Baker to enter executive session at 1:32pm, second Ference. Carried. Yes: VanSlyke, Ference, Baker, Magiera, Petska, DeRiso, Stunkel. No: none. Absent: none. Board exited executive session at 1:34pm with no decisions made.

Petska gave committee report for Region 26 to include budget amounts and divisions for counties for new fiscal year.

The meeting adjourned at 1:42pm, to reconvene on July 29, 2025, at 9:00am in regular session and on July 14 as board of equalization. Complete minutes of the June 30, 2025, meeting and an agenda for the July 8, 2025, meeting are available for public inspection in the office of the County Clerk and on the County website <https://valleycountyne.gov>.

I, the undersigned County Clerk, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the County Board, that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of the County Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that said minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

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KeShara Poland, Valley County Clerk