

June 16, 2026
O'Neill, Nebraska

The Holt County Board of Supervisors met as a Board of Equalization with all members present except Josh Treptow and Bill Tielke. County Assessor Tim Wallinger, County Treasurer Shelly Ross and County Clerk Assistant Stefani Colfack were also in attendance. This meeting publicized pursuant to Section 84-1411 R.R.S. 1943. Notice of meeting given in advance thereof by publication in paper as shown by Affidavit of Publication on June 4, 2026, in the Atkinson Graphic.

Chairman Breiner convened the meeting at 9:01 A.M. with the flag salute.

Motion by Neiman, 2nd by Frahm, to approve the minutes of the May 29, 2026, meeting as printed. Voting Aye: Linquist, Neiman, Frahm, Paxton and Breiner. Voting Nay: None. Absent: Treptow and Tielke. Motion carried.

Motion by Paxton, 2nd by Frahm, to approve the tax list corrections #26-022 through #26-027 as submitted by the Assessor. Voting Aye: Neiman, Frahm, Paxton, Linquist and Breiner. Voting Nay: None. Absent: Treptow and Tielke. Motion carried.

Motion by Frahm, 2nd by Linquist, to approve the valuation listing for 450080800, 450780600, 450024030, 450015322, 450000349, 450921100, 450755600, 450024276, 450077000, 450024462, 450000603, 450545801, 450000351, 450016290, 450001111, 450677800, 450012874, 450674800, 450023870, 450010815, 450013717, 450949001, 450279400, 450021676, 450017040, 450020414, 450011816, 450507100, 450014981, 450638502, 450019152, 450602900, 450021445, 450063200, 450010346, 450023649, 450022361, 450020415, 450021158 parcels as submitted by the Assessor, for the over-valued parcels of real estate in Holt County for 2026. Voting Aye: Frahm, Paxton, Linquist, Neiman and Breiner. Voting Nay: None. Absent: Treptow and Tielke. Motion carried.

Motion by Neiman , 2nd by Frahm, to approve the valuation listing for parcel #450023355 as submitted by the Assessor, for the under-valued parcel of real estate in Holt County for 2026. Voting Aye: Paxton, Linquist, Neiman, Frahm and Breiner. Voting Nay: None. Absent: Treptow and Tielke. Motion carried.

Motion by Frahm, 2nd by Linquist, to approve the valuation listing as submitted by the Assessor, due to a clerical error on parcel # 450015322 in Holt County for 2026. Voting Aye: Linquist, Neiman, Frahm, Paxton and Breiner. Voting Nay: None. Absent: Treptow and Tielke. Motion carried.

Motion by Frahm, 2nd by Neiman, to approve the valuation listing for parcel numbers: 450012428, 450000513, 450000515, 450000520, 450000522, 450000523 as submitted by the Assessor the list of Omitted Properties in Holt County for 2026. Voting Aye: Neiman, Frahm, Paxton, Linquist and Breiner. Voting Nay: None. Absent: Treptow and Tielke. Motion carried.

Chairman Breiner adjourned the meeting at 9:21 A.M.

Dustin Breiner, Chairman

Stefani Colfack, Assistant Clerk

June 16, 2025
O'Neill, Nebraska

The Holt County Board of Supervisors met in regular session as per adjournment with all members present except Treptow. This meeting publicized pursuant to Section R.R.S. 1943. Notice of meeting given in advance thereof by publication in paper as shown by Affidavit of Publication on June 4, 202, in the Atkinson Graphic.

Chairman Paxton convened the meeting at 9:30 A.M. and informed the public of the location of the Open Meeting Poster. Motion by Frahm , 2nd by Breiner, to approve the minutes of the May 29, 2026, meeting as printed. Voting Aye: Linquist, Neiman, Frahm, Tielke, Breiner and Paxton. Voting Nay: None. Absent: Treptow Motion carried.

The Board reviewed claims on file.

Correspondence was reviewed.

9:20 A.M. time was allowed for public comment. Robert Randall was present to discuss property valuations. Randall noted that property valuations had increased and stated that he was grateful to live in a country where individuals are able to own property and that paying property taxes is part of that privilege. Shelby Regan was present to discuss the appointment of a Holt County representative for the Holt County Economic Development Board to replace Bill Tielke. The matter will be placed on the Agenda for consideration at the June 30, 2026 Board meeting.

The Treasurer's Report was presented and placed on file.

RESOLUTION #2026-01
OF THE

HOLT COUNTY BOARD OF SUPERVISORS

WHEREAS, the County of Holt, Nebraska, is the owner and holder of several Certificates of Tax sale on several parcels of real estate issued to the County of Holt for all delinquent regular taxes thereon, which have been regularly advertised and offered for sale at tax sale and remaining unsold for want of bidders, were sold to the County of Holt and Certificates of Tax Sale issued thereunder the provisions of Nebraska Revised Statutes, Section 77-1809 (Reissue 1990); and

WHEREAS, more than two (2) years and less than five (5) years elapsed since the issuance of such respective Certificates of Tax Sale and by reason thereof, the right for redemption of the owners or claimants of such respective tracts has expired.

NOW THEREFORE, BE IT RESOLVED that the County Attorney of Holt County, Nebraska, be and hereby is directed as promptly under the circumstances as it is reasonably possible so to do, to institute action to foreclose the lien

of all taxes delinquent whether regular or special, on all real estate within Holt County, Nebraska, which having been heretofore advertised and offered for sale and remaining unsold for want of bidders was sold to the County of Holt, and further, said County Attorney can proceed to foreclose the Certificate of Tax Sale issued; and

BE IT FURTHER RESOLVED that a receipt of the County Treasurers report of delinquent real estate taxes has been received and to direct the County Treasurer to issue Tax Sale Certificates to Holt County, Nebraska for all parcels delinquent for two (2) or more years.

The foregoing resolution was introduced by Supervisor Breiner, who moved its adoption. Supervisor Frahm seconded the motion. Voting Aye: Neiman, Frahm, Tielke, Breiner, Linquist and Paxton. Voting Nay: None. Absent: Treptow. Motion carried.

The Finance Committee reported that the County Officials had remitted their monthly fees to the County Treasurer as required.

UNL Extension Educator Amy Timmerman was present to discuss the purchase of a new vehicle. Request approval to put in bids for 2nd car for ext office. The board expressed no objections and authorized her to proceed with obtaining sealed bids.

Rachael Moses with Boyd/Holt E911 was scheduled to present expenditure reports for the E911 Department, but was not in attendance and no report was given.

Motion by Breiner , 2nd by Neiman , to allow the following claims except claim #26060142 for \$298.80 to Mary Breiner. Voting Aye: Frahm, Tielke, Breiner, Linquist, Neiman and Paxton. Voting Nay: Absent: Treptow. Motion carried.

Motion by Linquist, 2nd by Tielke to pay claim# 26060142 for \$298.80 to Mary Breiner. Voting Aye: Linquist, Neiman, Frahm, Tielke, Breiner, and Paxton. Voting Nay: None. Abstain: Breiner. Absent: Treptow. Motion carried.

General Fund Claim Fund Total: \$586329.20

Mark D Albin, Serv, \$331.25
Anson Ins, Ins, \$75483.25
Antelope Co Sheriff, Serv, \$495.00
Appeara, Serv, \$213.74
Applied Connective, Serv, \$4597.41
Atkinson Graphic, Ads, \$3268.93
Avera, Med, \$12554.89
Beam Insurance, Ins, \$406.00
BHS Auto, Serv, \$165.00
Black Hills Energy, Serv, \$340.88
Bomgaars, Supp, \$109.33
Bomgaars, Supp, \$212.47
Boyd-Holt 911, Serv, \$164563.75
Brent Kelly Law, Serv, \$1201.73
Brown County Sheriff, Serv, \$18.73
Bruner, Frank, Schumacher Husak, Atty Fees, \$27.00
Carol Olson Ent, Serv, \$58.14
Century Link, Serv, \$2760.79
Century Link, Serv, \$70.04
City Of O'Neill, Serv, \$1371.96
Clearly, Serv, \$1516.00
Connot Tire, Serv, \$27.81
Crick, Erika, pstg, \$8.05
Crowne Plaza, Trvl, \$149.95
Curlys Firearms, Supp, \$975.00
DAS, Serv, \$414.50
Kevin DeKay, Trvl, \$142.80
Dept of Correctional Serv, Serv, \$451.75
Dept of Rev Property Assess, Serv, \$320.00
Devall Auto, Serv, \$2583.16
Jane Dexter, Supp, \$85.00
Dollar General, Supp, \$52.30
DZS, Serv, \$184.95
Dan Drueke, Trvl, \$151.20
ES&S, Serv, \$2516.61
Dave Ertz, Trvl, \$111.51
Fusion, Serv, \$219.48
Gokie Oil Co, Fuel, \$259.65
Gokie Oil Co, Fuel, \$224.50
Gotschall & Sholes, Atty Fees, \$975.00
Great America Leasing, Serv, \$1276.37
Great Plains Comm, Serv, \$160.79
GSD Aerial, Serv, \$1680.00
Holiday Inn Kearney, Trvl, \$299.90
Holt Co Court, Court Fee, \$573.01
Holt Co District Court, Court Fee, \$108.00
Holt Co Independent, Ad, \$225.09

Holt Co Treas, Serv, \$668.00
Hometown Leasing, Serv, \$82.41
Kami Hooey, Serv, \$359.10
Jacks Uniforms, Supp, \$638.80
Justice Data Solutions, Serv, \$3400.00
KBRX, Ad, \$97.50
Knowbyte Computers, Serv, \$200.00
Madison County Sheriff, Serv, \$130.84
Meritain Health, Ins, \$200000.00
Kelli Meusch, Trvl, \$145.00
Microfilm, Serv, \$123.00
MIPS, Inc, Serv, \$4335.15
Brian Mlady, Trvl, \$26.83
Ne Assoc Of Co Officials, Dues, \$2997.86
Ne Health & Human Services, Serv, \$174.00
Ne Nebr Assoc of Co Assessor, Dues, \$25.00
Nebr Public Power District, Serv, \$2727.61
Nebr Tech & Telecomm, Serv, \$87.58
Nebraskalink, Serv, \$280.00
Niobrara Valley Electric, Serv, \$207.17
North Central Nebr RC&D, Serv, \$200.00
O'Neill Family Pharmacy, Med, \$162.07
O'Neill Printing, Supp, \$137.50
O'Neill, Shopper, Supp, \$50.00
O'Neill Super Foods, Supp, \$576.99
O'Reilly Auto Parts, Parts, \$161.88
Office Products Center, Supp, \$252.00
Ogden's Ace Hardware, Supp, \$188.21
One Office Solution, Supp, \$116.74
One Office Solution, Supp, \$115.08
One Office Solution, Supp, \$208.01
One Office Solution, Supp, \$745.00
One Office Solution, Supp, \$10.81
One Office Solution, Supp, \$925.14
One Office Solution, Supp, \$122.44
One Office Solution, Supp, \$26.68
One Office, Supp, \$308.39
One Office, Supp, \$130.76
Osborne Lube, Serv, \$303.00
Brandon Peterson, Trvl, \$50.75
Petty Cash – Assessor, Pstg, \$51.66
Petty Cash – Cty Atty, Pstg, \$232.15
Petty Cash-CDC, Pstg, \$149.32
Petty Cash-Sheriff, Pstg, \$15.00
Petty Cash – Weed, Pstg, \$10.48
Physician's Lab, Serv, \$3164.00
PIP, Serv, \$2749.23
Platte Valley Comm, Serv, \$157.45

Postmaster, Pstg, \$1560.00
Powertech, Serv, \$750.00
Quill, Supp, \$255.08
Quill, Supp, \$162.26
Quill, Supp, \$347.60
Rasmussen Land Surveying, Serv, \$4376.97
Riverside Tech, Serv, \$11036.00
Caleb Ross, Trvl, \$126.00
Rotherham Tire, Supp, \$129.00
RR Donnelley, Supp, \$59.09
Rusty Wrench, Serv, \$9171.56
Sandhills Ranch Expo, Serv, \$250.00
Schindler Electric, Serv, \$335.65
Schindler Elevator, Serv, \$992.73
Security Shredding, Serv, \$80.00
Seeger Funeral Home, Serv, \$561.25
Darla Smith, Serv, \$1850.00
Solacom, Serv, \$2600.00
Speartac Solutions, Supp, \$600.00
Special T's, Supp, \$227.80
Summerland Advocate, Ad, \$2180.54
Taylormade Printing, Supp, \$77.75
GIT LLC, Serv, \$150.00
Three River Comm, Serv, \$231.77
Amy Timmerman, Mifi, \$90.04
Chris Tomjack, Trvl, \$62.35
Torpin's, Supp, \$193.77
Uline, Supp, \$288.12
UNL, Serv, \$16082.55
Univ of NE Lincoln, Serv, \$1200.00
Us Bank, Supp, \$2234.10
Regina Val Verde, Supp, \$12.90
Vanguard, Serv, \$2887.50
Verizon, Serv, \$113.70
Verizon Wireless, Serv, \$75.16
Duane Vosler, Trvl, \$23.20
Tom Welsh, Trvl, \$168.00
Wex Fleet, Fuel, \$3311.37
Wm Krotter, Supp, \$60.58
Zelle HR, Serv, \$3000.00
Road Fund Claim Fund Total: \$1430159.26
Appear, Supp, \$327.98
AKRS Equipment Solutions, Serv, \$282.98
AT&T, Serv, \$70.14
AT&T Mobility, Serv, \$239.74
Avera, Med, \$300.00
Black Hills Energy, Serv, \$595.34
Bomgaars, Supp, \$2875.35
Bowman Consulting, Serv, \$6450.00
Breiner Welding & Fabrication, Supp, \$3145.15
Mary Breiner, Serv, \$298.80
Carhart Lumber, Supp, \$194.95
Carroll Olson Enterprises, Parts, \$313.59
Century Link, Serv, \$70.99
Century Link, Serv, \$1.09
Century Link, Serv, \$70.95
Chambers Fire Dept, Serv, \$60.40
Cintas, Serv, \$71.12
City Of Atkinson, Serv, \$80.28
Cole Petroleum. Fuel, \$16992.00
Cole Redi Mix, Supp, \$4891.00
Cole Sand & Gravel, Supp, \$18873.75
Connot Tire, Serv, \$1232.09
Cubby's, Fuel, \$516.61
Elkhorn Rural Public Power District, Serv, \$76.84
Elkhorn Sand & Gravel, Supp, \$21769.65
Emme Sand & Gravel, Supp, \$42023.37
Farmers Pride, Serv, \$6417.06
Fire Protection, Serv, \$900.00
First Stop, Fuel, \$107.56
Fusion, Serv, \$35.04
Galyen Energy Supply, Serv, \$9276.69
Great American Leasing, Serv, \$81.90

Great Plains Comm, Serv, \$48.43
Great Western Gas, Serv, \$48.06
Green's, Serv, \$4566.21
Keith Hipke, Rent, \$1000.00
Hometown Market, Supp, \$19.38
J&J Materials, Supp, \$2697.30
J&J Sanitation, Serv, \$162.67
J&J Sanitation, Serv, \$113.32
Jackson's Heavy Equip Train, Serv, \$6000.00
JEO Consulting, Serv, \$22800.00
JM Collision, Serv, \$147.20
John Deere Financial Power Plan, Supp, \$1116.53
K & M Telephone, Serv, \$36.56
KBRX, Ad, \$375.00
Kimball Midwest, Serv, \$821.45
James Kloppenborg, Serv, \$25390.24
Midwest Service & Sales, Supp, \$320.00
Mitchell Equipment, Parts, \$1769.08
Molt Mfh, Supp, \$1280.00
Municipal Power, Serv, \$355.00
NPPD, Serv, \$257.65
NMC, Serv, \$920000.73
North Central Public Power, Serv, \$104.11
North Construction, Serv, \$18589.95
Northeast Comm College, Serv, \$80.00
Northeast NE Tire & Trailer, Serv, \$850.00
Northeast Nebraska Telephone, Serv, \$47.06
O'Neill Auto Supply, Parts, \$3278.66
O'Neill Printing, Supp, \$1814.00
Ogden's Ace Hardware, Supp, \$176.21
One Office Solution, Supp, \$366.58
Platte Valley Communications, Serv, \$86.25
Pomp's Tire Service, Parts, \$1585.40
Ranchland Auto Parts, Supp, \$3155.58
Jimmy Roeder, Trvl, \$11.76
Ryan's Truck & Tractor, Serv, \$3792.61
Harlan Schrunk, Serv, \$4380.56
Jimm Roeder, Trvl, \$11.76
Seeger & Sons, Serv, \$118.60
Shamrock Diesel, Fuel, \$268.05
Sioux City Truck Sales, Parts, \$232083.31
Southside Mini Mart, Fuel, \$606.34
Spud Construction, Serv, \$9108.01
Stuart Atkinson Airport, Serv, \$2000.00
Torpins, Supp, \$27.97
Triple R Tire, LLC, Parts, \$60.00
Truck Center Companies, Parts, 3876.46
US Bank, Supp, \$448.63
Verizon, Serv, \$850.23
Village Of Chambers, Serv, \$118.77
Village of Ewing, Serv, \$77.93
Werner Construction, Serv, \$12438.00
White Star Oil, Supp, \$623.19
White's Service, Fuel, \$505.02
Wm. Krotter Co, Supp, \$41.04
WPCI, Med, \$165.00
95 West Express, Fuel, \$457.22
Construction Asphalt Fund Total \$403444.56
Green Gables, Serv, \$9302.91
Emme Sand & Gravel, Supp, \$82500.00
Werner Construction, Serv, \$311641.65
Visitors' Promotion Fund Total: \$10416.27
Hay Days Committee, Serv, \$2200.00
Holt Co Ag Society, Serv, \$5000.00
O'Neill Chamber of Commerce, Serv, \$1216.27
O'Neill Lions Club, Serv, \$2000.00
**Rod-Modernization & Preservation Fund Total:
\$488.92**
MIPS, Serv, \$488.92
Stop Program Fund Total: \$1250.00
Rev Tac Firearm, Serv, \$1250.00
Contract Law Fund Total: \$1833.68
Jack's Uniforms, Serv, \$1833.68

Road Foreman Dave Reiman presented the Department Activity Report.

11:30 A.M. bids were opened and read for the Redbird Bridge Rehabilitation Project No. C45(575). Bids were as follows:

Bidder	Bid Amount	Completion
Garcia-Chicoine Enterprises	\$151,505.00	September 6, 2026
Nemaha Infrastructure	\$222,648.20	60 Calendar Days
JMN Construction	\$190,532.00	December 2026

Time was allowed for Gregory Hutmacher, Bowman to review the bid documents. Motion by Breiner, 2nd by Tielke to accept the low bid from Garcia-Chicoine Enterprises as per bid specifications for \$151,505/00. Voting Aye: Linquist, Neiman, Frahm, Tielke, Breiner and Paxton. Voting Nay: None. Absent: Treptow. Motion carried.

Chairman Paxton adjourned the meeting at 12:15 P.M. until June 30, 2026, at 9:15 A.M.

Darrin Paxton, Chairman

Stefani Colfack, Assistant Clerk