

HAND COUNTY BOARD OF COMMISSIONERS

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The Hand County Board of County Commissioners met on April 14, 2026 (at 5:00 P.M.) for the purpose of holding the county equalization meeting.

Commission chairman Jim Jones called the meeting to order with Commissioners Daniel Jensen and Greg Palmer also being present. Commissioners Jim Eschenbaum and Luke Wernsmann were excused.

Chairman Jones led those present in the reciting of the Pledge of Allegiance.

No changes to the agenda were offered and no conflicts of interest were declared.

Auditor Doug DeBoer administered oaths of the equalization board to each member present.

Auditor DeBoer also reported that he had not received any PT-17 forms by the first Tuesday of April which was April 7, 2026.

Director of Equalization Jaime Russell presented the director's report to the board. Noteworthy items included:

- Countywide values for 2025 were \$2,091,554,430 and \$2,199,479,089 in 2026, a 5.16% increase. Preliminary growth was reported at \$7,136,586.
- Grand Township had one adjustment to remove \$100,422 on record 8625 and the City of Miller reported a change on record 7629 where the property was changed to owner-occupied.
- 51 tax exempt properties were approved.
- 6 properties qualified for the Elderly or Disabled property tax freeze.
- 6 properties qualified for the Disabled Veteran tax freeze.
- 3 properties qualified for the Inundated farmland status.
- Ag adjustment for record 2081 for \$61,707.
- Ag adjustment for record 9610 for \$80,316.
- Ag adjustment for record 2051 for \$70,717.
- Howell and Park townships did not pick up their assessment books in March which likely means those townships did not hold an equalization meeting.

Miller Township received notification from Wilbur-Ellis Company that they were disputing the Director of Equalization's assessment of their property located just west of Miller along US HWY 14. The director listed the following values: Land Value: \$73,697. Improvements: \$5,153,044. Total Value: \$5,226,741.

Wilbur-Ellis stated they believed an appropriate value would be \$4,000,000.

The Director reported that the Miller Township Board decided against changing the assessment. After some discussion, it was moved by Palmer & Jensen, passed to not change the assessment on the property (three separate parcels / record numbers 9384, 9169 and 8573).

There being no further business before the board, it was moved by Palmer and Jensen, passed, to adjourn the meeting. [5:52 P.M.]

Unapproved minutes by Auditor Doug DeBoer

