

**RICHARDSON COUNTY BOARD OF EQUALIZATION  
FEBRUARY 4, 2026**

**CALL TO ORDER**

The meeting of the Richardson County Board of Equalization was called to order by Chairman Caverzagie at 8:30 a.m. on Wednesday, February 4, 2026. Roll call was answered by Karas, Campbell and Caverzagie; Assessor Riggs and Clerk Eickhoff. Chairman Caverzagie announced that the open meeting laws have been posted at the entrance to the meeting room.

Motion was made by Caverzagie to approve the agenda as posted. Motion seconded by Karas. 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 2<sup>nd</sup> Floor and on the Richardson County website [www.richardsoncountyne.gov](http://www.richardsoncountyne.gov).

**NURSING HOME TAX EXEMPTION**

Motion was made by Karas to approve the exemption applications as presented by Assessor Riggs that includes the percentage amount of exemption, Form 451NF, for the following qualifying for-profit nursing facility, skilled nursing facility, or assisted-living facility: Falls City Nursing and Rehabilitation Center at 52.7%; Jonesbrook Estates, LLC at .051%; Falls City Care Center at 52.96%. Motion seconded by Campbell. ROLL CALL VOTE: Karas-aye, Campbell-aye, Caverzagie-aye. Motion carried.

**ADJOURNMENT**

Motion was made by Caverzagie to adjourn the meeting at 8:51 a.m. Motion seconded by Karas. ROLL CALL VOTE: Karas-aye, Campbell-aye, Caverzagie-aye. Motion carried.

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John Caverzagie, Chairman

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Mary L. Eickhoff, County Clerk