

**Dakota County Board of Equalization**  
Monday, July 21, 2025  
9:00 a.m. Protest Valuation Hearings  
Regular Meeting to follow.  
County Board Meeting Room, First Floor  
Dakota County Courthouse, Dakota City, Nebraska

Chair Van Berkum called the Board of Equalization meeting to order at 9:00 a.m. with the Pledge of Allegiance. Present: Van Berkum, Bousquet, Reed, Hohenstein, Rodriguez. Absent: None. Also present was Cherie Conley, County Clerk as Board Secretary, Christy Abts, Assessor, Melissa Collins, Deputy Assessor, and Sam Ferraro, Referee. The Open Meetings Act location was noted for all citizens in attendance.

The agenda for this meeting was as follows:

CALL TO ORDER  
PLEDGE OF ALLEGIANCE  
ROLL CALL – Excused Absence

A current copy of the *Open Meetings Act* is posted on the west wall near the entrance of the County Board Meeting Room and is available for review by all citizens in attendance.

*The Dakota County Board of Equalization reserves the right to adjust the order of items on this agenda if necessary.*

1. **9:00 a.m. PROTEST HEARINGS**
  - a. Board to review property valuation protests by considering all papers relating to the protest and the findings and recommendations of the referee; and may make the order recommended by the referee or any other order in the judgment of the Board of Equalization required by the findings of the referee, or may hear additional testimony, or may set aside such findings and hear the protest anew. §77-1502.01
  - b. Board to set values on all protests filed with the findings of the Assessor and Referees as discussed at the meetings held on June 23, July 7, and July 21, 2025.
2. **CONSENT AGENDA**
  - a. Approval of the previous minutes – July 7, 2025.
  - b. Approval of the Cemetery Report filed July 14, 2025 by County Assessor. §77-202.10
3. **NEW BUSINESS**
  - a. Christy Abts, Assessor, requesting approval for the Plan of Assessment for Dakota County for years 2026, 2027, 2028.
  - b. Christy Abts, Assessor, requesting approval of clerical, omitted or tax list correction errors. (if any)
4. **MAIL AND/OR EMERGENCY BUSINESS**
5. **PUBLIC COMMENT**
6. **ADJOURNMENT**

Chair Van Berkum initiated the review of the protest.

Tracie Pettit-Sininger was present regarding parcel #220170827: She presented some pictures of her property when it floods and the water tables get high. Referee Ferraro advised that he reviewed the property and took some pictures and recommended to the Board the value be \$284,790.00. Ms. Pettit-Sininger and the Board were in agreeance. Tracie Pettit-Sininger regarding parcel #220024669: She presented some pictures of the lot when it floods and the water tables get high. The Assessors and Referee both commented that the land along the river is all equalized and if a change is given to this parcel it would affect all river front parcels, and their recommendation was to not change it. The Board was in agreeance the value remaining at \$115,345.00.

Karen Becerro was present regarding parcel #220035768. Referee Ferraro reviewed the property and recommended reducing the condition and the value to \$205,240.00. Ms. Becerro and the Board were in agreeance.

Troy Launsby was present regarding parcel 220006237. Referee Ferraro commented that the outside looks good, but the inside has issues. Recommended lowering the condition and a value of \$135,000.00. Mr. Launsby and the Board were in agreeance. Parcel 220008175 Referee recommended lowering the condition and a value of \$125,000.00. Mr. Launsby and the Board were in agreeance.

The Board reviewed and discussed the following parcel's paperwork submitted with each protest and the Assessor and Referee reviewed their supporting documents(condition of home/property, sales, etc.) and presented recommendations for 2025 value: 220006237-Grabow's Inc, A Ne Corp.; 220008175-Grabow's Inc, A Ne Corp.; 220056692-City Of South Sioux City, Siouxland Tennis Association, Inc.; 220273738-Scott H & Cheryl Malcom; 220092990-Scott H & Cheryl Malcom; 220015066-Chad R Ball; 220014965-Chad R Ball; 220200599-Sioux City, Ne, LLC, Sioux City Ne2, Llc; 220177198-Scott / Lisa Bousquet; 220017972-Joe G & Lynette K Barker; 220028052-Scott Mohnson & Jason Mahnke; 220007357-Scott Mohnson; 220020213-Brian L Beeken; 220030146-Brenda Oehlerking; 220004315-Tyler G & Kayla J Bousquet; 220064997-Ricahrd C Lieber; 220064660-Richard C / Jennifer Lieber; 220064482-Richard C & Jennifer Lieber; 220064903-Richard C / Jennifer Lieber; 220064563-Richard C / Jennifer Lieber; 220180482-Richard C / Jennifer Lieber; 220063230-Richard C / Jennifer Lieber; 220037213-Nicholas Leybold; 220046808-Christine Arndt-Ramirez; 220046883-Christine R Arndt-Ramirez; 220043736-John E & Teresa A Johnson; 220068518-Ciovis Energy, Llc; 220006075-Michael & Elizabeth Criss; 220036330-Kathleen Danielson; 220087954-Messerschmidt & Sons, LLC C/O Raymond F Messerschmidt; 220087407-Messerschmidt & Sons, LLC / C/O Raymond F Messerschmidt; 220087326-Messerschmidt & Sons, LLC C/O Raymond F Messerschmidt; 220086028-Messerschmidt & Sons, LLC C/O Raymond F Messerschmidt; 220084947-Messerschmidt & Sons, LLC / C/O Raymond F Messerschmidt; 220085048-Messerschmidt & Sons, Llc / C/O Raymond F Messerschmidt; 220084424-Messerschmidt & Sons, Llc / C/O Raymond F Messerschmidt; 220084599-Messerschmidt & Sons, Llc /

C/O Raymond F Messerschmidt; 220084505-Ronald R / Deborah K Messerschmidt; 220084335-Ronald R Messerschmidt; 220086265-Ronald R Messerschmidt; 220086362-Ronald R Messerschmidt; 220170827-Tracie Pettit-Sininger; 220024669-Pettit Family Revocable Trust C/O Ronald Pettit; 220019657-Nga Thi Huyn & Duc Van Tran; 220035768-Becerra Revocable Trust, Karen Becerra; 220044627-Maribel Navarro Trustee; 220034419-Maribel Navarro Trustee; 220032882-Maribel Navarro Trustee; 220034060-Maribel Navarro Trustee; 220027927-Maribel Navarro Trustee; 220032688-Kyle L & Cynthia L Koster; 220180830-Juan J Sosa; 220178836-Riverview Apartments, Llc & Nathan Connelly; 220027080-Cherry Ridge Limited Partnership; 220044864-Dennis Scott & Cheryl K Martin; 220078742-Larry & Denice Bledsoe; 220008086-Jarod E Barclay; 220007349-Jarod Barclay; 220004455-Jarod Barclay; 220031088-Richard K & Kimberly Hansen; 220029644-Davin P & Ana Mc Cauley; 220007373-Kassara L Jump C/O Linda Jump; 220040265-Jerold Gunsolley; 220040095-Jerold E & Margaret J Gunsolley; 220027587-Everett's Realty, Inc & Jerold Gunsolley; 220030871-Jerold E Gunsolley; 220004870-David & Patricia Donnelly; 220081263-David L & Della E Rasmussen, Rev. Trust; 220080569-David L & Della E Rasmussen, Rev. Trust; 220274361-Roydon, Llc C/O Don Gardiner & River Point Ne LLC; 220274618-Roydon, LLC C/O Don Gardiner & River Point Ne lcg.; 220046913-Arnulfo & Alicia Estrada; 220000530-Jose De Arcos Villalpando; 220042845-William H / Christel R Bermel; 220020612-S Preciado Properties, LLC; 220051119-Silverio & Maria P Preciado; 220039232-Michael P Bales; 220008906-Daryl L & Lori J Jessen; 220008043-Donald L Stewart; 220008132-Donald L Stewart; 220177287-Villas At Crystal Court III, LLC; 220178070-Villas At Crystal Court III, LLC; 220021589-Bel Fury Investment Group.

Board Member Reed moved, seconded by Board Member Hohenstein to set values on all protests filed with the findings and recommendations of the Assessor and Referees as discussed at the meetings held on June 23, 2025, July 7, 2025, and July 21, 2025 except parcels 220177198, 220040265, 220040095, 220027587, 220030871, 220070679, 220004315 as Commissioner Bousquet will abstain. See attached table. ROLL CALL VOTE: Bousquet-Yes, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Board Member Rodriguez moved, seconded by Board Member Reed to set values on the following protests filed with the findings and recommendations of the Assessor and Referees as discussed at the meetings held on June 23, 2025, July 7, 2025, and July 21, 2025 except parcels 220177198, 220040265, 220040095, 220027587, 220030871, 220070679, 220004315. See attached table. ROLL CALL VOTE: Bousquet-Abstain, Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes. UNANIMOUS MOTION CARRIED.

Prot #	Parcel ID	Title/Deed Name 1	2024	2025	Referee	BOE	BOE Review
43	220070679	MUFF FARMS, LLC C/O TERRY MUFF	\$490,125.00	\$601,215.00	\$601,215.00	\$601,215.00	7/7/2025
44	220177198	SCOTT / LISA BOUSQUET	\$1,306,020.00	\$1,466,640.00	\$637,732.00	\$637,732.00	7/21/2025
55	220004315	TYLER G & KAYLA J BOUSQUET	\$309,465.00	\$424,985.00	\$370,305.00	\$370,305.00	7/21/2025
111	220040265	JEROLD GUNSOLLEY	\$263,925.00	\$289,425.00	\$260,570.00	\$260,570.00	7/21/2025
112	220040095	JEROLD E & MARGARET J GUNSOLLEY	\$145,870.00	\$190,035.00	\$164,505.00	\$164,505.00	7/21/2025
113	220027587	EVERETT'S REALTY, INC & JEROLD GUNSOLLEY	\$90,305.00	\$142,490.00	\$142,490.00	\$142,490.00	7/21/2025
114	220030871	JEROLD E GUNSOLLEY	\$230,080.00	\$277,275.00	\$267,160.00	\$267,160.00	7/21/2025

Board Member Rodriguez moved, seconded by Board Member Hohenstein to approve the minutes of the July 7, 2025 meeting and the Cemetery Report filed 7-14-25 by the County Assessor. ROLL CALL VOTE: Reed-Yes, Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes. UNANIMOUS MOTION CARRIED.

Board Member Reed moved, seconded by Board Member Bousquet to approve the Plan of Assessment for Dakota County for years 2026, 2027, 2028 as submitted by Christy Abts, County Assessor. ROLL CALL VOTE: Hohenstein-Yes, Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes,. UNANIMOUS MOTION CARRIED.

County Assessor Abts requested approval of a clerical error on parcel 220065497 Bracht Properties LLC where the property was split but the buildings remained on both parcels. Corrected parcels to reflect buildings on correct properties so not double taxed. Board Member Van Berkum moved, seconded by Board Member Bousquet to approve the correction of the clerical error made during the parcel split and removed the building from parcel 220065497 Bracht Properties LLC so not double taxed. ROLL CALL VOTE: Rodriguez-Yes, Van Berkum-Yes, Bousquet-Yes, Reed-Yes, Hohenstein-Yes. UNANIMOUS MOTION CARRIED.

No Mail or emergency business. Commissioner Bousquet suggested the agreement between the City of South Sioux City and Roydon, LLC Parcel 220274361 be reviewed by the County Attorney and someone at the State level.

Public Comment-None

Board Member Van Berkum moved, seconded by Board Member Rodriguez to adjourn the July 21, 2025, Board of Equalization meeting at 11:15 a.m.

County Board of Equalization

\_\_\_\_\_  
Brian Van Berkum, Chair

\_\_\_\_\_  
Cherie Conley, County Clerk/Secretary



Prot #	Parcel ID	Title/Deed Name	2024	2025	Referee	BOE	BOE Review
1	220023743	JEROME R STINGLEY	\$92,090.00	\$168,880.00	\$168,880.00	\$168,880.00	6/23/2025
2	220150176	JUAN RAMIREZ	\$384,340.00	\$384,340.00	\$226,000.00	\$226,000.00	6/23/2025
3	220009732	SCOTT & PATRICIA BEERMANN, REV. TRUST	\$471,425.00	\$468,905.00	\$468,905.00	\$468,905.00	6/23/2025
4	220004552	ASHLEY ANDREW DEEMER	\$70,490.00	\$103,060.00	\$103,060.00	\$103,060.00	6/23/2025
6	220030758	BRIAN E BALKE	\$110,035.00	\$160,595.00	\$141,050.00	\$141,050.00	6/23/2025
7	220088403	SCOTT ANDERSON, ET AL C/O DUANE & THERESA ANDERSON	\$338,290.00	\$443,175.00	\$443,175.00	\$443,175.00	6/23/2025
8	220144583	RICHARD E & PAULA A DODDS	\$191,215.00	\$222,040.00	\$214,640.00	\$214,640.00	6/23/2025
9	220048231	TIMOTHY C & RHONDA R BIGHAM	\$225,760.00	\$276,105.00	\$261,210.00	\$261,210.00	6/23/2025
14	220004587	MICHAEL J & JEANINE K WEBB	\$180,980.00	\$244,275.00	\$244,275.00	\$244,275.00	6/23/2025
17	220006660	CINDY REXROAD	\$98,420.00	\$143,825.00	\$143,825.00	\$143,825.00	6/23/2025
18	220036632	KERRY L BLIGH	\$171,995.00	\$211,370.00	\$208,895.00	\$208,895.00	6/23/2025
19	220176043	GORDON L HEGGE	\$299,615.00	\$390,865.00	\$375,180.00	\$375,180.00	6/23/2025
25	220006563	RICKIE W & LISA ANDERSEN	\$62,575.00	\$115,245.00	\$115,245.00	\$115,245.00	6/23/2025
26	220010153	SHERYL M SANDS	\$96,065.00	\$162,755.00	\$120,155.00	\$120,155.00	6/23/2025
28	220004137	STEVEN M SR & JACKIE J REMER	\$95,120.00	\$148,580.00	\$148,580.00	\$148,580.00	6/23/2025
36	220022402	ALLAN L GULDHAMMER, TRUSTEE	\$113,445.00	\$200,775.00	\$200,775.00	\$200,775.00	6/23/2025
37	220064245	BOTTGER FARMS, LLC	\$193,665.00	\$263,325.00	\$263,325.00	\$263,325.00	6/23/2025
38	220004080	CLEVE, LLC CHAD & TINA CLEVELAND	\$38,980.00	\$63,900.00	\$30,520.00	\$30,520.00	6/23/2025
5	220274935	PRIME PERFORMANCE, LLC	\$0.00	\$569,255.00	\$421,415.00	\$421,415.00	7/7/2025
10	220085838	HHRK FAMILY FARM, LLC	\$743,390.00	\$999,930.00	\$999,930.00	\$999,930.00	7/7/2025
13	220036748	GRABOW'S INC, A NE CORP.	\$132,600.00	\$153,405.00	\$139,195.00	\$139,195.00	7/7/2025
15	220156778	RONALD R & JUDY L BOTTGER	\$439,830.00	\$472,485.00	\$472,485.00	\$472,485.00	7/7/2025
20	220083479	PATRICK C GREEN, TRUSTEE & JEAN A HUMMEL, TRUSTEE	\$296,140.00	\$329,315.00	\$329,315.00	\$329,315.00	7/7/2025
21	220083649	PATRICK C GREEN, TRUSTEE & JEAN A HUMMEL, TRUSTEE	\$308,905.00	\$334,765.00	\$334,765.00	\$334,765.00	7/7/2025
22	220083991	PATRICK C GREEN, TRUSTEE	\$194,245.00	\$241,330.00	\$241,330.00	\$241,330.00	7/7/2025
23	220083371	PATRICK C GREEN, TRUSTEE	\$327,135.00	\$376,735.00	\$376,735.00	\$376,735.00	7/7/2025
24	220042411	DARREN H MILLER C/O WILLIAM & JANE MILLER	\$195,880.00	\$221,795.00	\$213,780.00	\$213,780.00	7/7/2025
27	220144656	MIMG CLVII ARBORS SUB, LLC	\$19,141,240.00	\$19,141,240.00	\$19,141,240.00	\$19,141,240.00	7/7/2025
29	220118744	MARIA CISNEROS	\$368,940.00	\$399,215.00	\$399,215.00	\$399,215.00	7/7/2025
30	220205647	MICHELLE R WENK	\$263,965.00	\$335,365.00	\$365,000.00	\$365,000.00	7/7/2025
33	220034494	ROXIE HIRSCH, TRUSTEE	\$164,705.00	\$200,845.00	\$200,845.00	\$200,845.00	7/7/2025
39	220006997	JESSE NORRIS	\$62,725.00	\$115,560.00	\$48,700.00	\$48,700.00	7/7/2025
40	220021082	MICHAEL D & JANICE E HUISENGA	\$222,050.00	\$276,540.00	\$256,665.00	\$256,665.00	7/7/2025
41	220046530	VICTOR PEREZ	\$216,695.00	\$247,755.00	\$237,695.00	\$237,695.00	7/7/2025
46	220038767	LYNETTE K & JOSEPH G BARKER	\$92,165.00	\$198,995.00	\$148,635.00	\$148,635.00	7/7/2025
49	220177279	SCOTT H MOHNSON	\$401,830.00	\$435,335.00	\$435,335.00	\$435,335.00	7/7/2025
50	220019606	SHANE J KINZIE	\$86,570.00	\$151,060.00	\$144,560.00	\$144,560.00	7/7/2025
53	220064504	RICHARD E TWOHIG JR ET AL	\$442,405.00	\$572,900.00	\$572,900.00	\$572,900.00	7/7/2025
54	220064857	RICHARD E TWOHIG JR ET AL	\$447,360.00	\$575,685.00	\$575,685.00	\$575,685.00	7/7/2025
63	220053936	SAMUEL HUDSON JR & YVONNE C DOWNS	\$374,450.00	\$399,510.00	\$399,510.00	\$399,510.00	7/7/2025
67	220038171	DOUGLAS KROPF	\$91,165.00	\$147,865.00	\$147,865.00	\$147,865.00	7/7/2025
69	220200661	GERALD E BALKE	\$210,995.00	\$233,505.00	\$233,505.00	\$233,505.00	7/7/2025
70	220051178	JOEL A & TRACY HEINEMAN	\$234,550.00	\$265,270.00	\$251,280.00	\$251,280.00	7/7/2025
72	220006075	MICHAEL & ELIZABETH CRISS	\$278,745.00	\$289,055.00	\$252,485.00	\$252,485.00	7/7/2025
73	220013373	MIKE K RAYNOR	\$156,810.00	\$178,100.00	\$178,100.00	\$178,100.00	7/7/2025
91	220079471	KEITH BEARDSHEAR	\$33,310.00	\$89,290.00	\$33,180.00	\$33,180.00	7/7/2025
92	220177368	TYLER & TOYA FARRELL	\$251,085.00	\$315,705.00	\$325,000.00	\$325,000.00	7/7/2025
101	220010994	DEREK J & CINDY A ANDERSON	\$168,380.00	\$201,730.00	\$201,730.00	\$201,730.00	7/7/2025
122	220077274	EMMETT C & CAROL A ALBENESIUS	\$32,150.00	\$38,600.00	\$38,600.00	\$38,600.00	7/7/2025
123	220077452	EMMETT & CAROL ALBENESIUS	\$32,150.00	\$38,600.00	\$38,600.00	\$38,600.00	7/7/2025
124	220077096	EMMETT C & CAROL A ALBENESIUS	\$238,195.00	\$267,585.00	\$267,585.00	\$267,585.00	7/7/2025
128	220020248	S PRECIADO PROPERTIES, LLC & SILVERIO PRECIADO	\$396,765.00	\$404,600.00	\$404,600.00	\$404,600.00	7/7/2025
129	220047715	S PRECIADO PROPERTIES, LLC & SILVERIO PRECIADO	\$145,525.00	\$178,435.00	\$178,435.00	\$178,435.00	7/7/2025
130	220042713	S PRECIADO PROPERTIES, LLC & SILVERIO PRECIADO	\$360,145.00	\$385,340.00	\$385,340.00	\$385,340.00	7/7/2025
131	220198063	JUAN & SILBERIO PRECIADO	\$340,015.00	\$359,335.00	\$359,335.00	\$359,335.00	7/7/2025
132	220049378	JUAN PRECIADO	\$239,760.00	\$265,235.00	\$265,235.00	\$265,235.00	7/7/2025
11	220006237	GRABOW'S INC, A NE CORP.	\$92,960.00	\$151,275.00	\$135,000.00	\$135,000.00	7/21/2025
12	220008175	GRABOW'S INC, A NE CORP.	\$94,890.00	\$158,450.00	\$125,000.00	\$125,000.00	7/21/2025
16	220056692	CITY OF SOUTH SIOUX CITY, SIOUXLAND TENNIS ASSOCIATION, INC.	\$1,789,370.00	\$4,741,575.00	\$4,125,721.00	\$4,741,575.00	7/21/2025
31	220273738	SCOTT H & CHERYLL MALCOM	\$15,825.00	\$48,650.00	\$16,650.00	\$16,650.00	7/21/2025
32	220092990	SCOTT H & CHERYLL MALCOM	\$190,990.00	\$243,035.00	\$190,990.00	\$190,990.00	7/21/2025
34	220015066	CHAD R BALL	\$91,115.00	\$143,405.00	\$137,015.00	\$137,015.00	7/21/2025
35	220014965	CHAD R BALL	\$73,165.00	\$86,590.00	\$86,590.00	\$86,590.00	7/21/2025
42	220200599	SIOUX CITY, NE, LLC, SIOUX CITY NE2, LLC	\$6,438,950.00	\$6,438,950.00	\$6,438,950.00	\$6,438,950.00	7/21/2025
45	220017972	JOE G & LYNETTE K BARKER	\$106,645.00	\$145,255.00	\$140,785.00	\$140,785.00	7/21/2025
47	220028052	SCOTT MOHNSON & JASON MAHNKE	\$105,885.00	\$161,395.00	\$148,000.00	\$148,000.00	7/21/2025
48	220007357	SCOTT MOHNSON	\$141,460.00	\$169,015.00	\$169,015.00	\$169,015.00	7/21/2025
51	220020213	BRIAN L BEEKEN	\$132,550.00	\$137,800.00	\$126,215.00	\$126,215.00	7/21/2025
52	220030146	BRENDA OEHLERKING	\$139,700.00	\$220,510.00	\$220,510.00	\$220,510.00	7/21/2025

Prot #	Parcel ID	Title/Deed Name	2024	2025	Referee	BOE	BOE Review
56	220064997	RICAHRD C LIEBER	\$203,060.00	\$243,545.00	\$243,545.00	\$243,545.00	7/21/2025
57	220064660	RICHARD C / JENNIFER LIEBER	\$352,045.00	\$436,185.00	\$259,135.00	\$259,135.00	7/21/2025
58	220064482	RICHARD C & JENNIFER LIEBER	\$243,440.00	\$320,645.00	\$182,220.00	\$182,220.00	7/21/2025
59	220064903	RICHARD C / JENNIFER LIEBER	\$232,010.00	\$343,450.00	\$343,450.00	\$343,450.00	7/21/2025
60	220064563	RICHARD C / JENNIFER LIEBER	\$361,830.00	\$475,685.00	\$199,985.00	\$199,985.00	7/21/2025
61	220180482	RICHARD C / JENNIFER LIEBER	\$40,740.00	\$50,810.00	\$19,290.00	\$19,290.00	7/21/2025
62	220063230	RICHARD C / JENNIFER LIEBER	\$3,800.00	\$4,555.00	\$4,555.00	\$4,555.00	7/21/2025
64	220037213	NICHOLAS LEYBOLD	\$138,910.00	\$196,560.00	\$196,560.00	\$196,560.00	7/21/2025
65	220046808	CHRISTINE ARNDT-RAMIREZ	\$99,840.00	\$143,510.00	\$143,510.00	\$143,510.00	7/21/2025
66	220046883	CHRISTINE R ARNDT-RAMIREZ	\$274,300.00	\$310,735.00	\$297,720.00	\$297,720.00	7/21/2025
68	220043736	JOHN E & TERESA A JOHNSON	\$195,305.00	\$245,910.00	\$237,060.00	\$237,060.00	7/21/2025
71	220068518	CIOVIS ENERGY, LLC	\$18,667,100.00	\$18,667,100.00	\$5,612,135.00	\$5,612,135.00	7/21/2025
74	220036330	KATHLEEN DANIELSON	\$165,055.00	\$211,065.00	\$204,888.00	\$204,888.00	7/21/2025
75	220087954	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$763,760.00	\$966,250.00	\$966,250.00	\$966,250.00	7/21/2025
76	220087407	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$872,230.00	\$1,060,600.00	\$1,060,600.00	\$1,060,600.00	7/21/2025
77	220087326	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$130,390.00	\$174,190.00	\$174,190.00	\$174,190.00	7/21/2025
78	220086028	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$417,470.00	\$524,570.00	\$524,570.00	\$524,570.00	7/21/2025
79	220084947	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$203,100.00	\$265,970.00	\$260,595.00	\$260,595.00	7/21/2025
80	220085048	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$377,950.00	\$489,265.00	\$489,265.00	\$489,265.00	7/21/2025
81	220084424	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$208,235.00	\$271,715.00	\$271,715.00	\$271,715.00	7/21/2025
82	220084599	MESSERSCHMIDT & SONS, LLC C/O RAYMOND F MESSERSCHMIDT	\$189,640.00	\$253,795.00	\$253,795.00	\$253,795.00	7/21/2025
83	220084505	RONALD R / DEBORAH K MESSERSCHMIDT	\$204,430.00	\$268,295.00	\$268,295.00	\$268,295.00	7/21/2025
84	220084335	MR AND MRS RONALD R MESSERSCHMIDT	\$197,990.00	\$266,935.00	\$266,935.00	\$266,935.00	7/21/2025
85	220086265	MR AND MRS RONALD R MESSERSCHMIDT	\$259,110.00	\$343,770.00	\$343,770.00	\$343,770.00	7/21/2025
86	220086362	MR AND MRS RONALD R MESSERSCHMIDT	\$370,925.00	\$497,025.00	\$497,025.00	\$497,025.00	7/21/2025
87	220170827	TRACIE PETTIT-SININGER	\$282,335.00	\$305,250.00	\$284,790.00	\$284,790.00	7/21/2025
88	220024669	PETTIT FAMILY REVOCABLE TRUST C/O RONALD PETTIT	\$107,880.00	\$115,345.00	\$115,345.00	\$115,345.00	7/21/2025
89	220019657	NGA THI HUYN & DUC VAN TRAN BECERRA REVOCABLE TRUST, KAREN BECERRA	\$187,290.00	\$199,330.00	\$179,895.00	\$179,895.00	7/21/2025
90	220035768	MARIBEL NAVARRO TRUSTEE	\$171,045.00	\$228,125.00	\$205,240.00	\$205,240.00	7/21/2025
93	220044627	MARIBEL NAVARRO TRUSTEE	\$188,695.00	\$218,195.00	\$218,195.00	\$218,195.00	7/21/2025
94	220034419	MARIBEL NAVARRO TRUSTEE	\$140,145.00	\$192,755.00	\$182,975.00	\$182,975.00	7/21/2025
95	220032882	MARIBEL NAVARRO TRUSTEE	\$72,405.00	\$101,030.00	\$101,030.00	\$101,030.00	7/21/2025
96	220034060	MARIBEL NAVARRO TRUSTEE	\$129,660.00	\$166,665.00	\$157,955.00	\$157,955.00	7/21/2025
97	220027927	MARIBEL NAVARRO TRUSTEE	\$93,170.00	\$119,150.00	\$119,150.00	\$119,150.00	7/21/2025
98	220032688	KYLE L & CYNTHIA L KOSTER	\$70,945.00	\$160,425.00	\$160,425.00	\$160,425.00	7/21/2025
99	220180830	JUAN J SOSA	\$206,620.00	\$226,145.00	\$213,915.00	\$213,915.00	7/21/2025
100	220178836	RIVERVIEW APARTMENTS, LLC & NATHAN CONNELLY	\$83,095.00	\$226,700.00	\$226,700.00	\$226,700.00	7/21/2025
102	220027080	CHERRY RIDGE LIMITED PARTNERSHIP	\$685,647.00	\$5,925,465.00	\$5,925,465.00	\$5,925,465.00	7/21/2025
103	220044864	DENNIS SCOTT & CHERYL K MARTIN	\$163,625.00	\$188,185.00	\$180,775.00	\$180,775.00	7/21/2025
104	220078742	LARRY & DENICE BLEDSOE	\$338,010.00	\$289,585.00	\$81,750.00	\$81,750.00	7/21/2025
105	220008086	JAROD E BARCLAY	\$165,170.00	\$189,395.00	\$189,395.00	\$189,395.00	7/21/2025
106	220007349	JAROD BARCLAY	\$66,945.00	\$112,300.00	\$112,300.00	\$112,300.00	7/21/2025
107	220004455	JAROD BARCLAY	\$3,750.00	\$98,295.00	\$98,295.00	\$98,295.00	7/21/2025
108	220031088	RICHARD K & KIMBERLY HANSEN	\$142,800.00	\$187,585.00	\$187,858.00	\$187,858.00	7/21/2025
109	220029644	DAVIN P & ANA MC CAULEY	\$102,950.00	\$168,235.00	\$168,235.00	\$168,235.00	7/21/2025
110	220007373	KASSARA L JUMP C/O LINDA JUMP VANCE & CHAD DONNELLY & VICTORIA OLSON C/O DAVID & PATRICIA DONNELLY	\$68,595.00	\$101,310.00	\$101,310.00	\$101,310.00	7/21/2025
115	220004870	DAVID L & DELLA E RASMUSSEN, REV. TRUST	\$86,780.00	\$153,295.00	\$153,295.00	\$153,295.00	7/21/2025
116	220081263	DAVID L & DELLA E RASMUSSEN, REV. TRUST	\$69,095.00	\$89,715.00	\$89,715.00	\$89,715.00	7/21/2025
117	220080569	DAVID L & DELLA E RASMUSSEN, REV. TRUST	\$626,165.00	\$776,910.00	\$776,910.00	\$776,910.00	7/21/2025
118	220274361	ROYDON, LLC C/O DON GARDINER & RIVER POINT NE ICG, LLC	\$18,849,345.00	\$23,612,030.00	\$23,612,030.00	\$23,612,030.00	7/21/2025
119	220274618	ROYDON, LLC C/O DON GARDINER & RIVER POINT NE ICG, LLC	\$11,269,775.00	\$24,942,710.00	\$24,942,710.00	\$24,942,710.00	7/21/2025
120	220046913	ARNULFO & ALICIA ESTRADA	\$144,795.00	\$168,050.00	\$168,050.00	\$168,050.00	7/21/2025
121	220000530	JOSE DE ARCOS VILLALPANDO	\$350,000.00	\$383,705.00	\$350,000.00	\$350,000.00	7/21/2025
125	220042845	WILLIAM H / CHRISTEL R BERMEL	\$240,000.00	\$303,925.00	\$281,925.00	\$281,925.00	7/21/2025
126	220020612	S PRECIADO PROPERTIES, LLC	\$189,770.00	\$198,765.00	\$198,765.00	\$198,765.00	7/21/2025
127	220051119	SILVERIO & MARIA P PRECIADO	\$238,365.00	\$264,935.00	\$264,935.00	\$264,935.00	7/21/2025
133	220039232	MICHAEL P BALES	\$67,555.00	\$119,360.00	\$116,900.00	\$116,900.00	7/21/2025
134	220008906	DARYL L & LORI J JESSEN	\$132,000.00	\$145,495.00	\$145,495.00	\$145,495.00	7/21/2025
135	220008043	DONALD L STEWART	\$63,585.00	\$91,860.00	\$75,490.00	\$75,490.00	7/21/2025
136	220008132	DONALD L STEWART	\$60,190.00	\$67,475.00	\$46,650.00	\$46,650.00	7/21/2025
137	220177287	VILLAS AT CRYSTAL COURT III, LLC	\$88,285.00	\$1,009,525.00	\$203,630.00	\$203,630.00	7/21/2025
138	220178070	VILLAS AT CRYSTAL COURT III, LLC	\$176,400.00	\$2,395,110.00	\$243,875.00	\$243,875.00	7/21/2025
139	220021589	BEL FURY INVESTMENT GROUP, LLC SCOTT BLOEMER, MANAGING MEMBER	\$93,465.00	\$119,770.00	\$111,770.00	\$111,770.00	7/21/2025