

BOARD OF COMMISSIONERS MINUTES

July 8, 2025

The Cherry County Board of Commissioners convened in regular session on July 8, 2025 in the Commissioners Meeting Room of the Cherry County Courthouse, as per notice in the Valentine Midland News every week, with the agenda being on file in the office of the County Clerk. The meeting was called to order at 10:00 a.m. by Chairman McConaughey. Roll call was taken. Present for the meeting were Commissioners Martin DeNaeyer, Nina Nelson, Mike McConaughey, and County Clerk Samantha Leonard. The Open Meetings Act Poster was acknowledged by Chairman McConaughey and the Pledge of Allegiance was recited.

At 10:01 a.m. the meeting was moved to the Sherriff's Conference Room.

The Board of Commissioners' regular meeting minutes from June 24, 2025 were read. McConaughey moved and Nelson seconded to approve minutes with noted corrections. Roll call vote: Aye – DeNaeyer, Nelson, McConaughey. The motion carried.

The Board of Equalization meeting minutes from June 24, 2025 were read. Nelson moved and DeNaeyer seconded to approve minutes with noted corrections. Roll call vote: Aye – Nelson, McConaughey, DeNaeyer. The motion carried.

The Board of Corrections meeting minutes from June 24, 2025 were read. McConaughey moved and Nelson seconded to approve minutes as read. Roll call vote: Aye – McConaughey, DeNaeyer, Nelson. The motion carried.

Comments from the public were received during the allotted time.

Road Foreman Steve Stichka provided the board with an update for District 2 re: routine maintenance, working on getting oil laid in Brownlee area, and the moisture received has helped the roads. Road Foreman Brent Collier provided the board with an update for District 3 re: millings pulled together & cured, patching with millings, fixing washouts, moving loads of sand from the storm, regular maintenance, and going to start work on replacing a bridge with a culvert. District 1 Road Foreman Jay D Osburn provided an update re: routine maintenance, oil work, and mixing millings.

Highway Superintendent Jay D Osburn discussed a NIRMA update to the Request to Occupy Right of Way form. He asked the board if they would be willing to adopt a resolution updating the current Cherry County form and potentially adding some application fees. The resolution will be discussed at the July 29, 2025 meeting. Mr. Osburn presented the board with a Request to Occupy County Right of Way for US Geological Survey to attach a water level monitoring device on Borman Bridge. The applicant will only use magnets & zip ties to attach the device so there are no changes to the historical bridge. The county assumes no liability. Nelson moved and DeNaeyer seconded to approve the Request to Occupy Right of Way for US Geological Survey water level sensor on Borman Bridge with NO requirement of a surety bond from the applicant and authorize the chairman to sign. Roll call vote: Aye – DeNaeyer, Nelson, McConaughey. The motion carried.

At 10:30 a.m. the board reviewed Resolution #2025-08. The 16 ft wide bridge is located on Anderson Bridge Road. Highway Superintendent Osburn expressed his concerns, including major structural issues, the width of the bridge does not meet standards, and it is a safety issue for the public; and would like to replace the bridge with a culvert. McConaughey moved and DeNaeyer seconded to adopt Resolution #2025-08 to replace the bridge on Anderson Bridge Road with a culvert. Roll call vote: Aye – Nelson, McConaughey, DeNaeyer. The motion carried.

At 10:41 a.m. the meeting was moved to the Cherry County Court Room.

The board reviewed Resolution #2025-09. The bridge on 908th Road between 388th and 390th Avenue is currently a safety concern for the public. The bridge has a wood structure that is deteriorating and sits in a swamp area. Mr. Osburn stated he would like to replace the bridge with a culvert as it would be a savings to the county and there is minimal traffic on this road. Nelson moved and McConaughey seconded to adopt Resolution #2025-09 to replace the 908th Road bridge with a culvert. Roll call vote: Aye – McConaughey, DeNaeyer, Nelson. The motion carried.

Treasurer Kathy Hammond presented the board with the semi-annual statement. McConaughey moved and DeNaeyer seconded to approve the Treasurer's semi-annual statement as presented. Roll call vote: Aye – DeNaeyer, Nelson, McConaughey. The motion carried. The board reviewed the Treasurer's Distress Warrant Report, Three-Year Comparison Statement of Uncollected Taxes, and the Delinquent Tax List of 8 parcels that need to be certified for the tax sale. DeNaeyer moved and McConaughey seconded to authorize Treasurer Kathy Hammond to issue the County Tax Sale Certificates. Roll call vote: Aye – Nelson, McConaughey, DeNaeyer. The motion carried.

At 11:03 a.m. Audrey Worthing, liaison for Adrian Smith's office, provided an update re: press releases, internships, office goals, opportunities for youth, outreach services, and constituent case work services available through Mr. Smith's District Offices.

The board reviewed the Agent of Record Letter from Benefit Management Services for Delta Dental. Nelson moved and McConaughy seconded to approve the agent of record letter appointing Troy Shreve as the county's exclusive insurance agent for Delta Dental. Roll call vote: Aye – McConaughy, DeNaeyer, Nelson. The motion carried.

At 11:16 a.m. the board reviewed roof bids for Cherry County Jail. The bids were presented as follows:

Weathercraft: \$172,966.00 with 15-year warranty
 Western Roofing: \$152,970.00 with 20-year warranty
 White Castle: \$142,078.00 with 20-year warranty
 Strong 1 LLC: \$80,000.00 with 20-year warranty

The board asked Grounds Superintendent Pat Greenough to get references, and clarification of the square footage quoted for Strong 1 LLC. Mr. Greenough will call Strong 1 LLC and report this afternoon with more information.

Zoning Administrator Jane Stolzenburg discussed the BSH Kilgore Investigation Findings letter with the board. Ms. Stolzenburg read the letter to the public and shared she enclosed emails, Commissioner meeting minutes, and pictures of where she found information of points made in her letter sent to BSH Kilgore. Ms. Stolzenburg was asked who was contacted to be at the investigation. She informed the board she did not include the applicant, but she did call the landowner to get access to their property, and the Deputy Sheriff accompanied her during the field investigation. The board was informed there is still no irrevocable letter of credit with the financial institution, and when asking the financial institution, they would not speak with her about the account. In a letter from Baird Holm LLP, it was stated there is to be a contact person for the County to view the account. She is not aware of who the contact person is or if that condition was met. Ms. Stolzenburg informed the board after the letter was sent, she found a copy of the check deposited in a Cherry County financial institution for net decommissioning purposes. Ms. Stolzenburg informed the board she found an error in the letter of the person she spoke to with NPPD re: if there is a purchase agreement between the applicant and NPPD for power; and the applicant was made aware of the changes to the letter. County Attorney Eric Scott asked Ms. Stolzenburg when the applicant was made aware of the changes in the letter and it was stated she emailed them July 7, 2025. The applicant has not responded to her email at this time. Mr. Scott advised the board they need to follow due process before taking actions. This process includes giving the applicant time to respond, the board ordering to show cause, and a hearing to give the applicant a chance to appear before the board. There was discussion re: Doctrine of Equitable Tolling. Mr. Scott informed the board the court must decide if equitable tolling took place or not. The board was advised to take no action until the applicant has the opportunity to respond, and a lack of due process opens the county up for damages. The board discussed a timeline with Mr. Scott of what is acceptable for the applicant to respond. Mr. Scott suggested a reasonable timeline would be 30 days. If the board receives a response within 30 days, Mr. Scott advised them to consider the response. After consideration, if they vote the CUP conditions have been violated, issue the applicant to show cause and an opportunity to a hearing. McConaughy moved and Nelson seconded to send notice to BSH Kilgore requesting the applicant to provide a written response of the findings of the investigation letter sent by the Zoning Administrator within 30 days from July 8th 2025. Roll call vote: Aye – DeNaeyer, Nelson, McConaughy. The motion carried.

The board discussed life, short-term disability, and long-term disability insurance proposals sent by Benefit Management Services. The proposals discussed during the June 24, 2025 meeting were based on the county enrolling in two of the three options. The board asked Clerk Leonard to contact Benefit Management Services asking them for a proposal of only a life insurance policy.

Emergency Management Director Jessica Coyle provided the board with an update re: assisting the Clerk to begin live streaming the Commissioners' meetings, NCPET and NC911 meetings, cattle truck rollover, and the USDA burn letter possibly being sent to the board in August.

The board recessed from 12:32 p.m. to 1:05 p.m.

Grounds Superintendent Pat Greenough reported back to the board with references and bid clarification for Strong 1 LLC. DeNaeyer moved and McConaughy seconded to approve the bid from Strong 1 LLC for \$80,000 to re-roof Cherry County Jail with a requirement of proof of license and bond for acceptance of bid. Roll call vote: Aye – Nelson, McConaughy, DeNaeyer. The motion carried.

The board convened as Board of Equalization from 1:11 p.m. to 4:11 p.m.

At 4:12 p.m. the board met with County Attorney Eric Scott to discuss a legal update and strategy re: BSH Kilgore CUP Permit Complaints and Responses. Mr. Scott advised the board to discuss this legal strategy in executive session; however, after questioning and a call to order from the public of the why they would go into executive session, the board did not make the motion. Commissioner McConaughy asked Attorney Scott if the board finds to not agree with the Equitable tolling on the CUP permit, can Mr. Scott give an unbiased defense to the board if litigation takes place. Mr. Scott informed the board his job is to advise the board of legal pitfalls, and it would be premature to speculate beliefs. Mr. Scott advised the board there is no conflict; however, he does not have all the evidence, and the board took care of that concern giving the applicant 30 days to respond. Mr. Scott informed the board he found communication between the applicant, the board, the previous clerk, and himself re: the confirmation of the account being opened in a financial institution that was approved by the Board of Commissioners. No board action was taken.

The board reconvened from 4:23 p.m. to 4:27 p.m. as a Board of Equalization.

The board discussed the life insurance proposal emailed to Clerk Leonard from Benefit Management Services. Nelson moved and McConaughey seconded to accept Lincoln Financial Group life insurance policy for all Cherry County employees at the new rate of \$385.34/month. Roll call vote: Aye – Nelson, McConaughey, DeNaeyer. The motion carried.

At 4:33 p.m. the meeting was moved to the Commissioners’ Meeting Room.

DeNaeyer moved and McConaughey seconded to approve claims as presented. Roll call vote: Aye – McConaughey, DeNaeyer, Nelson. The motion carried.

Claims were presented in the amount of	\$	101,229.06	.
and disallowed in the amount of	\$	-	.
A warrant was ordered drawn on the General Fund in the amount of	\$	101,229.06	

GENERAL

Anderson Electric	Services	\$276.73
Applied Connective	Services	\$5,510.53
Benchmark Government	Services	\$110.55
Black Hills Chemical	Services	\$303.06
Bomgaars	Supplies	\$193.46
Michael Borders	Services	\$5,793.44
Cherry County Court	Services	\$397.00
Cherry County Hospital	Services	\$6,389.85
Cherry County Sheriff	Services	\$503.41
Cherry County Treasurer	Bank Fees/Transfer	\$10.00
Cherry County Treasurer	Correction	\$5.00
Circle K Motor	Services	\$153.69
Clearly Communications	Telephone Service	\$324.95
Mark Colburn	Services	\$1,744.85
Courtyard by Marriott	Lodging	\$492.00
Crowne Plaza	Lodging	\$289.90
DVSOAN Treasurer, Tom Reimers	Dues/Fees/Training	\$60.00
DAS State Accounting 6506	Services	\$537.60
DAS State Accounting 6507	Services	\$203.80
James Edwards	Services	\$100.00
Firstnet/AT&T Mobility	Services	\$387.01
Jerry Fullerton	Mileage	\$113.40
Journal Entry	Refund Claim# 24023251	(\$1,200.00)
Galls Parent Holdings	Supplies	\$165.44
Michelle Garwood	Mileage	\$142.10
Government Forms & Supplies	Supplies	\$220.50
Pat Greenough	Reimbursement	\$100.00
Kathy Hammond	Reimbursement	\$502.28
Timothy Hanson	Equipment	\$2,761.75
Heart City Drug	Supplies	\$71.00
Heartland Counseling Services	Services	\$263.00
Henderson's IGA Inc	Supplies	\$325.35
Holt County Clerk	Services	\$3,541.33
Patrick Hooper	Reimbursement	\$70.00
Huskerland Communications	Supplies	\$64.98
Johnson Law Office	Clerical Salary/Rent/Telephone/Equipment	\$3,662.12
KBR Rural Public Power	Services	\$96.34
William Marshall	Services	\$50.00
Microfilm Imaging Systems	Services	\$366.00
Midland News	Services	\$297.32
Midland Printing, Dana Anderson	Services	\$525.00
MIPS	Services	\$3,229.29
NACO	Dues/Fees/Training	\$2,580.09
Nebraska Law Enforcement Training	Dues/Fees/Training	\$80.00
North Central Nebraska RC&D	Dues/Fees/Training	\$200.00
Office Products	Supplies	\$2,863.34
Albert Osburn	Reimbursement	\$139.52
Pennington County Sheriff	Services	\$117.30
Platte Valley Communications	Services	\$1,212.05
Prema	Services	\$101.87
Presto X	Services	\$114.10
Quadient Leasing	Services	\$347.21
Quadient Finance USA	Services	\$618.61
Quill Corporation	Services	\$16.09
Sandhill Oil Company	Supplies	\$165.54
Schneider Geospatial	Services	\$23,856.00
Eric Scott Law	Clerical Salary/Rent/Telephone/Equipment	\$12,155.92
Scotty's Ranchland Foods	Supplies	\$178.49

Cardmember Service	Services	\$1,007.13
Sennet Duncan Jenkins & Wickhad	Services	\$5,949.23
Jane Stolzenburg	Reimbursement	\$18.32
True Value	Supplies	\$340.21
USPS	Services	\$300.00
City of Valentine	Utilities	\$3,953.70
Vandiest Supply Company	Services	\$2,747.50
Bill Wachob	Mileage	\$131.60
Ward Plumbing & Heating	Services	\$233.52
Viaero Wireless	Telephone Service	\$79.48
Western Oil/Conoco	Services	\$10.00
Wex Bank	Services	\$2,172.17
Willoughby Industries	Services	\$386.04
	TOTAL	\$101,229.06

Claims were presented in the amount of	\$	155,651.45	.
and disallowed in the amount of			
A warrant was ordered drawn on the Road Fund in the amount of		\$	155,651.45

ROAD

Big State Industrial Supply	Services	\$513.62
Bomgaars	Supplies	\$408.74
Buckles Fuel Service	Services	\$53.72
Cherry County Clinic	Services	\$78.00
Cherry County Implement	Services	\$418.71
Circle K Motor	Services	\$1,432.56
Village of Cody	Services	\$205.73
Consolidated Telephone	Services	\$287.34
Croell Inc	Services	\$8,152.82
Custer Public Power District	Services	\$147.39
Danielski Farms	Services	\$4,628.70
DAS State Accounting Central Finance	Services	\$27.70
Dooley Oil Inc	Services	\$205.56
Floyd's Truck Center	Services	\$26.22
Frontier Diesel	Services	\$2,757.57
Great Plains Communications	Services	\$321.37
Hoefs Skidloader Works	Services	\$2,672.00
John Deere Financial	Services	\$412.78
Josh Whipple Trucking	Services	\$93,700.00
KBR Rural Public Power District	Services	\$240.32
Kimball Midwest	Services	\$470.66
Marc/Mid-American Research Chemical	Supplies	\$372.32
Martin Auto Parts II	Services	\$54.08
Midland Printing	Services	\$109.34
Mips Inc	Services	\$180.00
Motor Carrier Services Division	Services	\$2.77
Mullen Auto & Diesel	Services	\$340.13
Village of Mullen	Services	\$144.00
Nebraska Machinery Company	Supplies	\$94.48
Nebraska Motor Fuels Division	Services	\$2,990.00
Nebraska Public Power District	Services	\$51.46
Niobrara Valley Consultants	Services	\$5,270.00
Perrett Construction LTD	Services	\$540.29
Powerplan	Services	\$3,188.88
Prema	Services	\$115.91
Sandhill Oil Company	Services	\$22,452.17
Triple G Redimix	Supplies	\$2,308.66
City of Valentine	Services	\$275.45
	TOTAL	\$155,651.45

Claims were presented in the amount of	\$	1,938.38	.
and disallowed in the amount of	\$	-	.
A warrant was ordered drawn on the Visitor Promotion Fund in the amount of		\$	1,938.38

VISITOR PROMOTION

Cox/Johnson Corporation	Services	\$880.00
Great Plains Communication	Services	\$778.74
Midland Printing, Dana Anderson	Services	\$15.25
City of Valentine	Utilities	\$264.39
	TOTAL	\$1,938.38

Claims were presented in the amount of	\$	35,004.99	.
and disallowed in the amount of	\$	-	.
A warrant was ordered drawn on the Health Insurance Claims Fund in the amount of		\$	35,004.99

EMPLOYEE HEALTH INSURANCE CLAIMS

Cherry County Clerk		Health Insurance Claims		\$35,004.99
		TOTAL		\$35,004.99
Claims were presented in the amount of	\$	10,001.19	.	
and disallowed in the amount of	\$	-	.	
A warrant was ordered drawn on the Bookmobile Fund in the amount of			\$	10,001.19
BOOKMOBILE				
Valentine Public Library		Bookmobile		\$10,001.19
		TOTAL	\$	10,001.19
Claims were presented in the amount of	\$	2,810.89	.	
and disallowed in the amount of	\$	-	.	
A warrant was ordered drawn on the Emergency Management Fund in the amount of			\$	2,810.89
EMERGENCY MANAGEMENT				
Firstnet		Services		\$92.91
Office Products Center		Supplies		\$30.98
Regroup		Services		\$2,687.00
		TOTAL		\$2,810.89
Claims were presented in the amount of	\$	394.06	.	
and disallowed in the amount of	\$	-	.	
A warrant was ordered drawn on the 911 Emergency Services Fund in the amount of			\$	394.06
911 EMERGENCY SERVICES (2910)				
Centurylink		Services		\$276.86
Great Plains Communications		Services		\$117.20
		TOTAL		\$394.06
Claims were presented in the amount of	\$	10,572.60	.	
and disallowed in the amount of	\$	-	.	
A warrant was ordered drawn on the 911 Wireless Service Fund in the amount of			\$	10,572.60
911 WIRELESS SERVICE (2913)				
Geo-Comm		Services		\$9,595.00
OPTK Networks		Services		\$977.60
		TOTAL		\$10,572.60
Claims were presented in the amount of	\$	9,625.55	.	
and disallowed in the amount of	\$	-	.	
A warrant was ordered drawn on the Courthouse (Special Building) Fund in the amount of			\$	9,625.55
Courthouse (Special Building)				
Heart City Plumbing & Heating		Services		\$9,625.55
		TOTAL		\$9,625.55
Claims were presented in the amount of	\$	20,296.07	.	
and disallowed in the amount of	\$	-	.	
A warrant was ordered drawn on the Hospital Operating/Maintenance Fund in the amount of			\$	20,296.07
Hospital Operating/Maintenance				
Cherry County Hospital		Operating Expense		\$20,296.07
		TOTAL		\$20,296.07

At 4:52 p.m. Chairman McConaughey adjourned the meeting.

State of Nebraska,)
) SS.
County of Cherry,)

I, Samantha Leonard, the undersigned County Clerk of Cherry County, Nebraska, do hereby certify the foregoing minutes are true and are part of the official records of this office. IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal this 29th day of July 2025.

Samantha Leonard
Cherry County Clerk

Mike McConaughey, Chairperson
Cherry County Board of Commissioners

BOARD OF EQUALIZATION MINUTES

July 8, 2025

The Cherry County Board of Commissioners convened as a Board of Equalization on July 8, 2025 as per notice published in the Valentine Midland News. The current agenda being on file in the office of the County Clerk. The meeting was called to order at 1:11 p.m. by Chairman McConaughy. Present were Commissioners Nina Nelson, Mike McConaughy, Martin DeNaeyer, County Clerk Samantha Leonard, and County Assessor Melissa Bancroft. The Open Meetings Act Poster was acknowledged by Chairman McConaughy.

No comments from the public were received during the allotted time.

The board conducted Property Valuation Protest hearings.

The board reviewed the Overvalued, Undervalued, and Omitted Property Report presented by Assessor Bancroft. DeNaeyer moved and Nelson seconded to approve the Overvalued, Undervalued, and Omitted Property Report as presented. Roll call vote: Aye – McConaughy, DeNaeyer, Nelson. The motion carried.

Protest #422-25-01 for Parcel ID: 160004411 was filed by Norma Stoeger who was not present. Assessor Bancroft recommended no change to the property's valuation because an adjustment was made to the depreciation table for dwellings in Valentine City to reflect changes necessary to remain at an acceptable assessed value to market value ratio as required by state statute. The board accepted Assessor Bancroft's recommendation.

Protest #422-25-02 for Parcel ID: 160055105 was filed by Larry Snyder who was not present. Assessor Bancroft's recommendation was to change the property from Rural Residential to Unimproved Agricultural Land as Eli is unincorporated and all land surrounding Eli is agricultural. The board accepted the Assessor's recommendation.

Protest #422-25-03 & 422-25-04 for Parcel IDs: 160021995 and 160022533 were filed by Michael and Shelley Pier, with Mrs. Pier being present. For Protest #3 the Assessor stated after review Mr. Hills notes were misunderstood, and the calving sheds need to have no value and be removed. For Protest #4, Assessor Bancroft recommended to change the condition of the house to poor. The board accepted the Assessor's recommendations.

Protest #422-25-05 for Parcel ID: 160149614 was filed by David & Kathryn Renning with Mr. Renning being present. Assessor Bancroft's recommendation is no change due to the property being part of the 4-mile radius land equalization neighborhood change and an adjustment in the dwelling and other improvements depreciation table. Mr. Renning stated the shed was not built in 2024. The board asked Mr. Renning to provide documentation of when the shed was built. No board action taken.

Protest #422-25-06 for Parcel ID: 160649195 was filed by Bailie Mills-Burress who was not present. The Assessor recommended changing the home to manufactured. The board accepted the Assessor's recommendation.

Protest #422-25-07 for Parcel ID: 160046580 was filed by Gerald & Barbara Jane Grooms, with Mr. Grooms being present. The Assessor's recommendation is to change the condition of the house to poor after reviewing with Bryan Hill. The board accepted Assessor Bancroft's recommendation.

Protest #422-25-08 for Parcel ID: 160648200 was filed by William and Jennifer Pospichal who were not present. The board accepted the Assessor's recommendation of no change because this property is also part of the 4-mile radius Valentine Suburban neighborhood change as part of land equalization.

Protest #422-25-09 for Parcel ID: 160066239 was filed by Joseph Ruder who was not present. This property is part of the 4-mile radius neighborhood change for land equalization. After reviewing with Bryan Hill, this parcel is an improved 5 acres that was combined with an unimproved 5-acre parcel upon request from the landowner. Changes were made to the record card to reflect the additions and changes of a building and concrete/driveways. The board accepted Assessor Bancroft's recommendation of no change.

Protest #422-25-10 for Parcel ID: 160156297 was filed by David & Casey King with Mr. King being present. The Assessor recommended no change because of additions to the record card not previously recorded, change the classification of a farm building to a detached garage, and this property is part of the land equalization 4-mile radius update. Mr. King voiced his concerns about comparable homes with more square footage being valued less than this property. No board action taken.

Protest #422-25-11 for Parcel ID: 160006430 was filed by Allen Hembroff who was not present. Assessor Bancroft recommended no change because the depreciation table for dwellings in Valentine City has been updated to stay within statute. The board accepted the Assessor's recommendation of no change.

Protest #422-25-12 for Parcel ID: 160003385 was filed by Gary Benson who was not present. Assessor Bancroft's recommendation was no change because a building previously classified as a shop is now classified as ½ garage with ½ living space and was adjusted to reflect as the living space is occupied. An adjustment was also made to the depreciation tables for dwellings in Valentine City to remain compliant with state statute. The board accepted the Assessor's recommendation of no change.

Protest #422-25-13 for Parcel ID: 160648248 was filed by Franklin and Dana Miller who were not present. Assessor Bancroft reviewed this property with Bryan Hill and her recommendation is that the house was moved to the property and placed on a basement with the addition of a garage, so the age of the home needs adjusted. This property is also part of the 4-mile Valentine Suburban neighborhood land equalization change. Assessor Bancroft's recommendation was accepted by the board.

Protest #422-25-14 for Parcel ID: 160044944 was filed by James and Sharon Luchsinger who were not present. The Assessor's recommendation is to correct the square footage of the home and change the condition to poor. The Assessor's recommendation was accepted.

Protest #422-25-15 and 422-25-16 for Parcel IDs: 160058384 and 160058589 were filed by The Bill Connot Ranch LLC with no representation present. For Protest #15 the Assessor reviewed the property with Bryan Hill and added a yard shed and recommended no change. For Protest #16 Mr. Hill reviewed the property and changed a utility building to a shop and added concrete previously not on the record card and the Assessor recommends no changes. The board accepted the Assessors' recommendation for Protest #15 and no action taken on Protest #16.

Protest #422-25-17, 422-25-18, and 422-25-19 for Parcel IDs: 160249511, 160009804, and 16008638 were filed by James, Andrew, and Thomas Ward, with James being present. For Protest #17 Mr. Ward stated there are no outbuildings on this parcel and presented comparable properties. Assessor Bancroft's recommendation is no change as this property is part of the 4-mile Valentine Suburban neighborhood land equalization change. The board took no action to review what parcel the outbuildings should be located on. For Protest #18, the Assessor's recommendation is no change due to this property being part of the 4-mile radius table change. Mr. Ward presented his comparables and Assessor Bancroft discussed the differences between the property and comparables. Protest #19, Mr. Ward presented his comparables. Assessor Bancroft informed the board this property is also part of the depreciation table change for dwellings in Valentine City to remain compliant with state statute and recommends no change. The board accepted the Assessor's recommendation for Protest #18 & #19.

Protest #422-25-20 for Parcel ID: 160008646 was filed by Heart City Land LLC with representative James Ward being present. Mr. Ward informed the board and Assessor this home is unlivable and is only a shell with no utilities. The Assessor recommended no change due to the changes made in depreciation tables to stay within statute. No board action taken and the board asked the Assessor to review the property for unlivable condition.

Protest #422-25-21, 422-25-22, 422-25-23, 422-25-24, 422-25-25, and 422-25-26 for Parcel IDs: 160047366, 160648254, 160022282, 160022118, 160022126, and 160022274 were filed by Sokol Land LLC with representative James Ward being present. For Protest #21 - #25 Mr. Ward informed the board he would like to withdraw his protests. The board accepted Assessor Bancroft's recommendation of no changes of Protests #21-25 as adjustments were made to grassland values across the county to reflect changes necessary to stay within statute. For Protest #26, Assessor Bancroft recommended no change as grassland values were changed across the county and updates were made to the record card to add outbuildings previously not recorded. No board action taken.

Protest #422-25-27 for Parcel ID: 160167528 was filed by Chad & Danielle Coleman, with Mr. Coleman being present. The Assessor recommended correcting the effective age of the dwelling due to an addition, changing the condition to average, removing the basement, and changing the HVAC. The board accepted the recommendation.

Protest #422-25-28 for Parcel ID: 160028213 was filed by Peterson Land LLC with no representative present. The recommendation of the Assessor was no change because several items were added to the record card that were previously not reported. The board accepted Assessor Bancroft's recommendation.

Protest #422-25-29, 422-25-30, and 422-25-31 for Parcel IDs: 160006104, 160006112, and 16009847 were filed by Adam Hoffman who was not present. For Protest #29-31, the Assessor recommended no change as a depreciation table change was made to stay within statute. The board accepted the recommendation for Protest #29-31.

Protest #422-25-32 for Parcel ID: 160648856 was filed by Victor and Dianne Atchity, with Mr. Atchity being present. Assessor Bancroft recommended no change as the quality and condition were updated for the dwelling and garage. The land was changed to the "sold" category, as it has been miscategorized since 2015. The new value reflects the current sold values minus the reduction for off the canyon rim location. No board action taken.

Protest #422-25-33 for Parcel ID: 160058740 was filed by Foster Cattle Company with representative Casey Foster being present. The Assessor recommended no change as additions were made to the record card and the value of the dwellings and other improvements have not had adjustments since 2017. Mr. Foster stated the bunkhouse is in very poor condition and Assessor Bancroft informed him they did change the condition & quality of the bunkhouse to reflect that. The board accepted the Assessor's recommendation of no change.

Protest #422-25-34 and 422-25-35 for Parcel IDs: 160650135 and 160650131 were filed by Bragg Revocable Family Trust who were not present. For Protest #34 and #35, the Assessor recommended changing the property back to agricultural values with the county wide adjustment of grassland to reflect changes necessary required by state statute. No board action taken to review if parcels shall be combined.

Protest #422-25-36 for Parcel ID: 160030161 was filed by David Gus & Jeremiah Hanson who were not present. The Assessor’s recommendation is to change the unimproved agricultural land use to be equalized with all of Eli land as it is unincorporated. No board action taken.

Protest #422-25-37 for Parcel ID: 160038111 was filed by Sonja Boyles who was not present. The Assessor recommended no changes because the improper form was filed for damaged property occurring after January 1, 2025. Assessor Bancroft informed the landowner she needs to file Form 425 before July 15, 2025. The board accepted the Assessor’s recommendation.

Protest #422-25-38 for Parcel ID: 160039010 was filed by Danielski Harvesting and Farming LLC with representatives Leonard Danielski and Garret Hetzel being present. Mr. Hetzel provided comparables with other facilities in Brown County and what he felt the building cost to build without personal property included. Assessor Bancroft recommended no change due to the total value decreasing from last year because of depreciation tables and adjustments to grassland values throughout the county. The board took no action to review Protest #38.

Protest #422-25-39 for Parcel ID: 160116767 was filed by Ciarra Foote who was present. Ms. Foote informed the board that the outside faucets don’t work and most of the side panels are torn off. Assessor Bancroft recommended no change due to the Valentine City depreciation table changes. The board accepted the Assessor’s recommendation of no change.

Protest #422-25-40 for Parcel ID: 160048419 was filed by Flying Fox Cattle Company LLC with no representative present. The Assessor recommended no change due to an update of the record card adding a building, changing quality and condition of the houses, and the dwelling and other improvements have not been adjusted since 2017. The board accepted the Assessor’s recommendation of no change.

Protest #422-25-41, 422-25-42, 422-25-43, 422-25-44, and 422-25-45 for Parcel IDs: 160034078, 160261384, 160027438, 160125650, and 160274575 were filed by Moursund Limited with no representation present. For Protest #41, the Assessor recommended a value change as improvements were incorrectly added to the record card and need to be removed. For Protest #42, the recommendation was no change as the other improvements decreased, and the property has multiple homes with quality and condition adjusted. The value of grassland was adjusted county wide. For Protest #43-45, no changes were recommended as the grassland values were adjusted county wide, the properties have not been assessed since 2017, and an adjustment to the depreciation table for dwellings and improvements were made to remain within statute. The board accepted the Assessor’s recommendation for Protests #41-45 of no changes.

Protest #46 for Parcel ID: 160142393 was filed by Jerry Olmsted, who was not present. Assessor Bancroft recommended no change as changes were made as part of land equalization in the Valentine Suburban 4-mile radius, the land is not for agricultural purposes. The board accepted the Assessor’s recommendation.

Protest #47 for Parcel ID: 160261228 was filed by Moursund Limited with no representative present. The Assessor recommended no changes due to grassland values being adjusted across the county and no assessment being done on this property since 2017. The board accepted the recommendation.

Protest #48 for Parcel ID: 160052289 was filed by Quible Ranch Inc with no representative present. Assessor Bancroft recommended no change as building information was updated to reflect current and no assessment has been completed since 2017. Adjustments to the dwelling and other improvements depreciation table along with grassland values were adjusted across the county. The board accepted Assessor Bancroft’s recommendation.

At 4:11 p.m. Chairman McConaughey recessed to convene as a Board of Commissioners.
At 4:23 p.m. the board reconvened as a Board of Equalization.

DeNaeyer moved and McConaughey seconded to accept the Assessor’s recommendations for Protests #1-4, 6-9, 11-15, 18-19, 21-25, 27-31, 33, 37, 39-46, and 48. Roll call vote: Aye – Nelson, McConaughey, DeNaeyer. The motion carried.

At 4:27 p.m. Chairman McConaughey adjourned the meeting.

State of Nebraska,)
) SS.
County of Cherry,)

I, Samantha Leonard, the undersigned County Clerk of Cherry County, Nebraska, do hereby certify the foregoing minutes are true and are part of the official records of this office. IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal this 29th day of July 2025.

<hr/>	<hr/>
Samantha Leonard	Mike McConaughey, Chairperson
Cherry County Clerk	Cherry County Board of Commissioners