

BOARD OF EQUALIZATION

SPECIAL MEETING MINUTES

July 22, 2025

The Cherry County Board of Commissioners convened in special session as a Board of Equalization on July 22, 2025 at 8:30 a.m. in the Commissioner Meeting Room, as per notice published on July 9, 2025 at 1:00 p.m. at the following public places: Valentine Public Library, Valentine Post Office, Cherry County Clerk's Office, Cherry County Courthouse front door, and the Public Notices section of the Cherry County website. The current agenda being on file in the office of the County Clerk. The meeting was called to order at 8:32 a.m. by Chairman McConaughy. Roll call was taken. Present for the meeting were Cherry County Commissioners Mike McConaughy, Martin DeNaeyer, Nina Nelson, County Clerk Samantha Leonard, and County Assessor Melissa Bancroft. The Pledge of Allegiance was recited, and the Open Meetings Act Poster was acknowledged by Chairman McConaughy.

No public comment was received during the allotted time.

Bryan Hill, Lake Mac Appraiser, was present for the duration of the meeting to aid Assessor Bancroft.

The board conducted Property Valuation Protest hearings.

Protest #422-25-49 for Parcel ID: 160021693 was filed by Eric & Colleen Johnson who were not present. Assessor Bancroft informed the board the house has no value but was still pulling a value in the CAMA system. Changes were made to the record card to reflect the change of removing the house. The board accepted the Assessor's recommendation to change the house to no value.

Protest #422-25-50, 422-25-51, 422-25-52, and 422-25-53 for Parcel ID: 160060168, 160059941, 160125553 and 160060575 were filed by Sandhills Ranch Properties McGinley LLC, who were not present. For Protest 422-25-50 the board discussed the dwelling comparables provided by the applicant with Bryan Hill. Mr. Hill stated comparables need to be properties recently sold and their home condition is better than the comparables provided. Mr. Hill stated the depreciation tables in the CAMA System are based on sales recorded. The Assessor recommended no changes due to the property not having a value change since 2017. Changes were made to the quality and condition of the house to reflect the current assessment of the property. Several other outbuildings were updated, and an adjustment was made to the depreciation table for dwellings and buildings to remain in an acceptable assessed value to market value ratio as required by statute. For Protest 422-25-51 Assessor Bancroft recommended no changes as the property has not had a value change since 2017, a mobile home was added to the property card, and adjustments made to the depreciation table for dwellings and buildings. For Protest 422-25-52 changes were made to the quality and condition of the home and depreciation table adjustments were made for dwellings and buildings. Assessor Bancroft recommended no changes. For Protest 422-25-53 the recommendation is no change due to the property having 3 houses, quality and condition adjusted to reflect the current evaluation, depreciation tables adjusted, and grassland values across the county adjusted to reflect changes necessary to remain within statute. The board accepted Assessor Bancroft's recommendation for Protests 422-25-50, 422-25-51, 422-25-52, and 422-25-53.

For Protests #5, 10, 16, 17, 20, 26, 32, 34, 35, 36, 38, and 47 Assessor Bancroft provided updated recommendations. All parcel ID's, filer/ownership information, and more detailed information for the remainder of the protests are contained in the July 8, 2025 Board of Equalization minutes.

For Protest #05 Assessor Bancroft's recommendation was to change the condition of the home to average because of the age & correct quality and condition of other improvements. The board accepted the Assessor's recommendation.

For Protest #10 the Assessor recommended no changes. The board accepted Assessor Bancroft's recommendation.

For Protest #16 the Assessor recommended lowering the quality of the shop from average to fair. The board accepted her recommendation.

For Protest #17 Assessor Bancroft's recommendation was no changes. The board accepted the recommendation.

For Protest #20 Assessor Bancroft's recommendation was no changes and the board accepted the recommendation.

For Protest #26 Assessor Bancroft recommended changing the home to farm utility building for storage as it is unlivable. Value of the dwelling was reduced, but the value was added to other improvements due to the change in recording of the building. The board accepted the Assessor's recommendation.

For Protest #32 the Assessor recommended no changes. The board accepted.

For Protest #34 and 35 the Assessor recommendation stays the same as the property is being changed back to agriculture value. The board accepted Assessor Bancroft's recommendation for Protest #34 and 35.

For Protest #36 the Assessor's recommendation stays the same as the parcel was changed to unimproved agricultural land. The board accepted Assessor Bancroft's recommendation.

DeNaeyer moved and Nelson seconded to approve Property Valuation Protests as presented by Assessor Bancroft for Protest #5, 10, 16, 17, 20, 26, 32, 34, 35, 36, 38, 47, 49, 50, 51, 52, and 53. Roll call vote: Aye – DeNaeyer, Nelson, McConaughey. The motion carried.

Protest #425-25-01 for Parcel ID: 160038111 was filed by Sonja Boyles who was not present. Assessor Bancroft conducted a field visit, and determined the house was burnt down, but there is still one small building on the property. The Assessor recommended lowering the value of the buildings. Nelson moved and DeNaeyer seconded to approve Destroyed Property Protest #425-25-01 as presented by Assessor Bancroft. Roll call vote: Aye – Nelson, McConaughy, DeNaeyer. The motion carried.

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.

Mike McConaughey, Chairperson
Cherry County Board of Commissioners