

# BOARD OF COMMISSIONERS MINUTES

## January 12, 2021

The Cherry County Board of Commissioners met in regular session on January 12, 2021 at 10:00 AM in the Sheriff's Conference Room of the Cherry County Courthouse, as per notice published every Wednesday in the Valentine Midland News, with the agenda being on file in the office of the County Clerk. The meeting was called to order at 10:00 AM by Chairman Storer. Roll call was taken. Present for the meeting were Cherry County Commissioners Tanya Storer, Martin DeNaeyer, James Ward, and Cherry County Clerk Brittny Petersen. The Pledge of Allegiance was recited and the location of the Nebraska Open Meetings Act was acknowledged by Chairman Storer.

The Board of Commissioners regular meeting minutes from December 29, 2020 were read. DeNaeyer moved and Ward seconded to approve the minutes as read. Roll call vote: Aye – Storer, DeNaeyer, Ward. The motion carried.

The Board of Corrections meeting minutes from December 29, 2020 were read. Ward moved and Storer seconded to approve the minutes as read. Roll call vote: Aye – DeNaeyer, Ward, Storer. The motion carried.

Cherry County Highway Superintendent Lloyd Smith informed the Board that there are not any funds remaining from the Sparks River Road Project, for which the Board requested a closeout financial report from NDOT. Superintendent Smith has spoken to an engineer regarding fracture critical bridge inspections throughout the county and a speed study for Sparks River Road. The board requested Superintendent Smith to inquire with NIRMA to ascertain whether the county would qualify for a grant to pay for the signs on Sparks River Road.

The Board conducted their annual reorganization for 2021.

Ward moved and Storer seconded to nominate Commissioner DeNaeyer as the Board Vice-Chairman for 2021. Roll call vote: Aye – Ward, Storer, DeNaeyer. The motion carried.

Ward moved and DeNaeyer seconded to nominate Commissioner Storer as the Board Chairman for 2021. Roll call vote: Aye – Storer, DeNaeyer, Ward. The motion carried.

Storer moved and DeNaeyer seconded to approve Board committee assignments for 2021 as follows:

Keya Paha/Cherry County Housing Authority Board	Commissioner DeNaeyer
Region IV/Northstar Development Board	Commissioner Storer
Region 4/Behavioral Health System Board	Commissioner Storer
County Welfare Chairman	Commissioner Ward
RC&D Board	Commissioner Ward
Road District #1 Supervisor	Commissioner Ward
Road District #2 Supervisor	Commissioner DeNaeyer
Road District #3 Supervisor	Commissioner Storer
Niobrara Council	Commissioner Storer
Northwest Community Action Board	Commissioner DeNaeyer
North Central District Health Department	Commissioner Ward
Region 24 Emergency Management Board	Commissioner DeNaeyer
CNEDD Board	Commissioner Ward

Storer moved and Ward seconded to designate the following institutions as depositories for Cherry County funds for 2021: Bank of the West, Security First Bank, Union Bank & Trust, Wells Fargo Bank, NPAIT, and Pinnacle Bank. Roll call vote: Aye – Ward, Storer, DeNaeyer. The motion carried.

Ward moved and DeNaeyer seconded to designate Valentine Midland News and the Cherry County website ([www.co.cherry.ne.us](http://www.co.cherry.ne.us)) as the official Cherry County publications for meeting notices and other required notifications for 2021. Roll call vote: Aye – Storer, DeNaeyer, Ward. The motion carried.

The Board reviewed an agreement for highway superintendent services as provided by Superintendent Smith. Storer moved and Ward seconded to appoint Lloyd Smith as the Cherry County Highway Superintendent for 2021 and enter into a one-year agreement as set forth. Roll call vote: Aye – DeNaeyer, Ward, Storer. The motion carried.

The Board discussed Cherry County employee cost-of-living adjustments as previously budgeted. Storer moved and DeNaeyer seconded to approve a 2.5% cost-of-living-adjustment, effective January 1, 2021, for Cherry County employees. Roll call vote: Aye – Ward, Storer, DeNaeyer. The motion carried.

Cherry County Treasurer Kathy Hammond presented the semi-annual statement for the 6-month period ended December 31, 2020 to the Board for review. DeNaeyer moved and Ward seconded to approve the semi-annual report as presented by Treasurer Hammond. Roll call vote: Aye – Storer, DeNaeyer, Ward. The motion carried.

Cherry County Zoning Administrator Jessica Coyle met with the Board to discuss public hearing dates for CUP 004/20 Shane Daniels Amendment of Conservation Easement. Administrator Coyle stated that she had previously provided the Cherry County Planning Commission meeting minutes from January 5, 2021 to the Board via email. Based on attendance for the Planning Commission's public hearing for CUP 004/20 Administrator Coyle stated that the regular meeting date and room should be sufficient for the Board's public hearing. DeNaeyer moved and Storer seconded to set the public hearing date for CUP 004/20 Shane Daniels Amendment of Conservation Easement for February 8, 2020 at 11:00 AM during their regularly scheduled meeting. Roll call vote: Aye – DeNaeyer, Ward, Storer. The motion carried.

Potential public hearing dates for CUP 001/20 Danielski Harvesting & Farming, LLC/Valentine Feeders Swine Facility were discussed. Administrator Coyle recommended a special meeting date and stated the Courtroom provided adequate space for those in attendance during the Planning Commission's public hearing. The Board requested that any available Planning Commission members be present for the public hearing. DeNaeyer moved and Storer seconded to set the public hearing for February 11, 2020 at 2:00 PM in the Cherry County Courthouse Courtroom for CUP 001/20 Danielski Harvesting & Farming, LLC/Valentine Feeders Swine Facility. Roll call vote: Aye – Ward, Storer, DeNaeyer. The motion carried.

Tom Davis - Bow & Arrow Ranch, LLC General Manager, Preston Smith - Wildwood Environmental Credit Company Managing Member, Jacob Alishouse - Nebraska Land Trust Stewardship Director, and Carl Simmons - Nebraska Land Trust Board Member, met with the Board to discuss CUP 003/20 Bow & Arrow Ranch, LLC Conservation Easement. During the Board's review of the conservation easements at their last meeting, additional documents were requested and received, including Baseline Documentation Reports, E.L. Spencer Jr. Conservation Area Permittee Responsible Conservation Plan, and a Conservation Bank Agreement. Questions and concerns regarding the conservation purpose of the easements, confirmation that the easements are not in conflict with the county's comprehensive land use plan, ensuring that there are no negative impacts for adjoining landowners, the ability to amend easements, the definition of traditional livestock, and taxation & assessment values were raised by the Board. The information received by the Board during their last meeting will be sent to the Planning Commission to determine if it conflicts with the county's comprehensive land use plan and if there are any risks or adverse effects to neighboring lands.

Storer moved and Ward seconded to send CUP #003/20 back to the Planning Commission for review including Baseline Documentation Reports, E.L. Spencer Jr. Conservation Area Permittee Responsible Conservation Plan, and the Conservation Bank Agreement to give a thorough review and recommendation based on all information provided to the Board of Commissioners regarding the Bow & Arrow Ranch, LLC Conservation Easements. Roll call vote: Aye – Storer, Ward. Nay – DeNaeyer. The motion carried.

Cherry County Emergency Manager Gary Weaver and Cherry County Road Superintendent Kent Lopez met with the Board to discuss the status of FEMA reimbursement submissions for county road repairs. The deadline and process for submitting appeals to FEMA were also discussed. No Board action was required at this time.

The Board recessed for lunch from 12:04 PM to 1:00 PM.

Comments from the public were received during the allotted time.

Storer moved and Ward seconded to authorize Commissioner DeNaeyer to sign a letter of engagement with L&B Johnson, P.C. for the preparation of 2020 tax returns for KPCC Housing Corp. Roll call vote: Aye – DeNaeyer, Ward, Storer. The motion carried.

The Board reviewed the Clerk of the District Court fee report from December 2020, Treasurer's fund balance listing from December 31, 2020, Operating Statement report of budget vs actual spending for December 2020, Cherry County Hospital Balance Sheets from November 30, 2020, and the Sheriff's Quarterly Fee Report for 4<sup>th</sup> Quarter 2020.

At 2:00 PM, as advertised, the Board recessed from regular session to convene as a Board of Equalization. At 2:08 PM the Board returned to regular session.

DeNaeyer moved and Storer seconded to approve Claim #21015254 payable to Heart City Plumbing & Heating, LLC. Roll call vote: Aye – Storer, DeNaeyer. Abstain – Ward. The motion carried.

### January 12, 2021 CHERRY COUNTY CLAIMS LISTING

Claims were presented in the amount of	\$	<b>148.90</b>	.	
and disallowed in the amount of	\$	-	.	
A warrant was ordered drawn on the General Fund in the amount of				\$ <b>148.90</b>
<b>General Fund</b>				
Heart City Plumbing & Heating		Services		\$148.90
		<b>TOTAL</b>		<b>\$148.90</b>

DeNaeyer moved and Storer seconded to approve claims listed as follows. Roll call vote: Aye – DeNaeyer, Ward, Storer. The motion carried.

### January 12, 2021 CHERRY COUNTY CLAIMS LISTING

Claims were presented in the amount of	\$	<b>88,135.41</b>	.	
and disallowed in the amount of	\$	-	.	
A warrant was ordered drawn on the General Fund in the amount of				\$ <b>88,135.41</b>
<b>GENERAL</b>				
Applied Connective Technologies		Services		\$1,132.54
Atlas Business Solutions, Inc		Services		\$600.00
Biglin's Mortuary		Services		\$658.00
Black Hills Chemical		Supplies		\$582.95
Bob Barker Company		Supplies		\$203.14
Boyd's Network Solutions		Services		\$1,425.00
Buckles Fuel Service		Services		\$89.44
Centurylink		Telephone Service		\$1,649.44
Charm-Tex Inc		Supplies		\$630.88
Cherry County Clinic		Services		\$256.50
Cherry County Court		Court Fees		\$402.00
Cherry County Hospital		Services		\$73.50
Cherry County Implement		Services		\$6.19
Cherry County Sheriff		Services		\$1,995.19
Cherry County Treasurer		Bank Fees		\$5.00
Clearly Communications		Telephone Service		\$277.87
Contryman Associates, PC		Services		\$12,700.00
DAS State Accounting 6506		Services		\$448.00
DAS State Accounting 6507		Services		\$224.70
Dataspec Inc		Services		\$449.00
Dugan Printing & Promotions		Services		\$984.30
Election Systems & Software		Supplies		\$90.46
Encartele Inc		Services		\$600.00
Firstnet/AT&T Mobility		Telephone Service		\$609.28
Fyr-Tek Inc		Supplies		\$113.84

Galls LLC	Services	\$316.63
Gaylen Boettcher Baier PC, LLO	Services	\$1,466.50
Government Forms and Supplies	Supplies	\$187.40
Pat Greenough	Reimbursement	\$100.00
GRP & Associates	Services	\$57.00
The Gun Cabinet	Supplies	\$520.00
Heart City Drug	Supplies	\$240.10
Henderson's IGA	Supplies	\$155.81
Holt County Treasurer	Services	\$1,813.11
Johnson Law Office	Clerical Salary/Rent/Telephone/Equipment	\$4,158.74
KBR Rural Public Power	Services	\$89.56
Lincoln County Detention Center	Services	\$1,050.00
Lynn Peavey Company	Services	\$91.30
William F Marshall	Services	\$50.00
Marvin Planning Consultants	Services	\$1,000.00
Microfilm Imaging	Services	\$136.00
Mid States Organized Crime Info Center	Services	\$100.00
Midwest Connect	Services	\$290.00
MIPS	Services	\$4,895.95
Nebraska Law Enforcement Training	Dues/Fees/Training	\$135.00
Nebraska Public Health Environment	Services	\$105.00
Nebraska State Fire Marshal Agency	Services	\$36.00
Niobrara Valley Consultants	Services	\$1,087.50
NK Waste Management Inc	Services	\$368.00
Office Products	Supplies	\$1,194.26
Outback Screenprinting	Supplies	\$47.00
Paper Tiger Shredding	Services	\$50.00
Petty Cash	Reimbursement	\$16.04
Platte Valley Communications	Services	\$1,542.63
Postmaster	Services	\$113.00
Prema	Services	\$113.17
Presto X	Services	\$81.00
Quadient Finance USA	Services	\$2,000.00
Quigley Dill & Quigley	Services	\$690.00
Radiology Services PC	Services	\$77.00
Ramada By Wyndham	Lodging	\$59.00
Reese Inc	Services	\$1,970.10
Region 4 Behavioral Health System	Services	\$5,554.00
Ron's Quik Lube	Services	\$160.00
Sandhill Oil Company	Fuel	\$3,688.71
Sayler Screenprinting	Services	\$17.75
Cynthia M Scott	Services	\$20.00
Eric Scott	Clerical Salary/Rent/Telephone/Equipment	\$3,754.50
Scotty's Ranchland Foods	Supplies	\$404.77
Cardmember Services	Supplies	\$38.99
Sennett, Duncan, Jenkins & Wickham PC	Services	\$175.00
Christopher Starr	Reimbursement	\$15.15
David Stoeger	Reimbursement	\$56.03
Elior Inc, Summit Food Service	Services	\$14,660.96
Sundance Enterprises	Services	\$39.28
Three River Telco	Services	\$36.04
Tony's Tire & Auto Repair	Services	\$82.38
True Value Hardware	Supplies	\$57.71
US Cellular	Services	\$69.94
Valentine Dental Clinic II, LLC	Services	\$232.50
Valentine Machine & MFG, LLC	Services	\$789.36
Valentine Midland News	Publishing Services	\$441.89
City of Valentine	Utilities	\$3,558.31

Ward Plumbing & Heating LLC	Services	\$519.50
Wex Bank	Fuel	\$1,129.00
Trevor Willcuts	Reimbursement	\$23.62
	<b>TOTAL</b>	<b>\$88,135.41</b>

Claims were presented in the amount of	\$	139,185.82	.
and disallowed in the amount of	\$	-	.

A warrant was ordered drawn on the Road Fund in the amount of		\$	
		139,185.82	

**ROAD**

American Crane & Tractor	Services	\$1,110.00
Andersen & Sons NAPA Auto Parts	Supplies	\$133.47
Applied Connective Technologies	Services	\$265.00
Bacon Repair	Services	\$500.98
Bill's Garage	Services	\$18.49
Bluetarp Financial	Services	\$5,594.43
Bomgaars	Supplies	\$2,234.08
Boyd's Network Solutions	Services	\$6,142.72
Buckles Fuel Service	Services	\$4,145.01
Cherry County Implement	Services	\$246.50
Village of Cody	Services	\$117.00
Colonial Research Chemical Company	Services	\$1,798.08
Consolidated Telephone	Telephone Service	\$190.86
Creative Printers	Services	\$22.50
Custer Public Power District	Services	\$132.89
D/W Machine & Manufacturing	Services	\$37.00
Dale's Tire & Retreading Inc	Services	\$4,100.00
DAS State Accounting 6507	Services	\$27.70
The General Store	Services	\$655.32
Grainger	Services	\$1,989.33
Great Plains Communications	Telephone Service	\$213.90
Handyman Hardware	Services	\$170.29
Hometown Lumber & Construction LLC	Supplies	\$470.35
Hooker Truck Parts Company	Services	\$16.00
Inland Truck Parts Company	Services	\$5,031.45
Interstate All Battery Center	Services	\$85.20
Interstate Battery System	Services	\$1,112.55
J&J Trailer Sales	Services	\$1,546.18
Journal Entry	Void Check	-\$1,197.75
KBR Rural Public Power District	Utilities	\$821.88
Kimball Midwest	Services	\$1,382.57
Knapp Electric	Services	\$27.21
Lacroix's True Value	Supplies	\$89.95
Lawson Products Inc	Services	\$317.52
Martin Auto Parts II	Supplies	\$49.77
Mathis Equipment	Services	\$2,064.40
Menards	Supplies	\$798.00
Village of Merriman	Services	\$60.39
Mips Inc	Services	\$180.00
Mullen Auto & Diesel	Services	\$384.80
Murphy Tractor & Equipment Company	Services	\$49,750.00
Neal Oil & Auto Center	Services	\$348.75
Nebraska Machinery Company/NMC Inc	Services	\$5,836.89
Nebraska Motor Fuels Division	Services	\$3,065.00
Nebraska Public Power District	Services	\$174.77
Nebraska Truck Center	Services	\$1,236.22
NK Waste Management Inc	Services	\$115.00
Office Products Center	Supplies	\$466.35
Outback Screenprinting & Embroidery	Services	\$72.00

Perrett Construction LTD	Services	\$1,395.82
Pit Stall	Services	\$6,468.58
Platte Valley Communications	Services	\$949.17
Powerplan	Services	\$5,670.35
Prema	Services	\$72.81
Reese Inc	Services	\$2,108.15
Ron's Quik Lube	Services	\$72.40
Sandhill Oil Company Inc	Fuel	\$12,201.56
Sandhills Ranch Supply	Services	\$627.73
Security First Bank	Services	\$3,985.21
Sundance Enterprises	Services	\$6.00
Truck Center Companies	Services	\$246.64
US Cellular	Services	\$69.00
Valentine Medical Clinic	Services	\$125.00
Valentine Midland News	Publishing Services	\$63.25
City of Valentine	Services	\$938.72
Welder Manufacturing	Services	\$34.43
	<b>TOTAL</b>	<b>\$139,185.82</b>

Claims were presented in the amount of	\$	28,858.49	.
and disallowed in the amount of			.
A warrant was ordered drawn on the Visitor Promotion Fund in the amount of			\$

#### VISITOR PROMOTION

Centurylink	Services	\$225.34
Cherry County Visitors Promo Board	Reimbursement	\$684.47
Hand's Lawn Service, LLC	Services	\$265.00
Tony Hanson	Services	\$150.00
Henderson's IGA	Supplies	\$43.92
Huskerland Communications, LLC	Supplies	\$149.99
KBR Rural Public Power	Services	\$396.77
Miles Partnership LLLP	Supplies	\$11,000.00
Office Products	Supplies	\$16.51
Old West Days	Grant	\$1,000.00
Quad Graphics Inc	Services	\$11,501.35
Spark's Spurs	Grant	\$2,981.50
Valentine Chamber of Commerce	Grant	\$200.00
City of Valentine	Services	\$243.64
	<b>TOTAL</b>	<b>\$28,858.49</b>

Claims were presented in the amount of	\$	39,763.59	.
and disallowed in the amount of	\$	-	.
A warrant was ordered drawn on the Health Insurance Claims Fund in the amount of			\$

#### EMPLOYEE HEALTH INSURANCE CLAIMS

Cherry County Clerk	Health Insurance Claims	\$	39,763.59
	<b>TOTAL</b>	<b>\$</b>	<b>39,763.59</b>

Claims were presented in the amount of	\$	8,220.73	.
and disallowed in the amount of	\$	-	.
A warrant was ordered drawn on the Bookmobile Fund in the amount of			\$

#### BOOKMOBILE

Valentine Public Library	Bookmobile	\$	8,220.73
	<b>TOTAL</b>	<b>\$</b>	<b>8,220.73</b>

Claims were presented in the amount of	\$	121,889.82	.
and disallowed in the amount of	\$	-	.
A warrant was ordered drawn on the Disaster Fund in the amount of			\$

#### DISASTER FUND

B's Enterprises Inc	Services	\$1,760.00
Brennemann Contracting, LLC	Services	\$10,787.50
Croell Inc	Services	\$1,966.03
Danielski Farms, Inc	Services	\$22,016.10
Grant County Clerk	Services	\$13,440.00
Hoef's Skidloader Works, LLC	Services	\$210.00
Josh Whipple Trucking, LLC	Services	\$39,810.00
Martin Marietta Materials Inc	Services	\$8,774.69
MCT Trucking	Services	\$16,848.00
Rager Trucking	Services	\$6,000.00
Cyrus Wolfenden	Services	\$277.50
	<b>TOTAL</b>	<b>\$121,889.82</b>

Claims were presented in the amount of	\$	<b>237.54</b>	.
and disallowed in the amount of	\$	-	
A warrant was ordered drawn on the Emergency Management Fund in the amount of	\$	<b>237.54</b>	
<b>EMERGENCY MANAGEMENT</b>			
Centurylink	Services	\$226.45	
Office Products	Supplies	\$11.09	
	<b>TOTAL</b>	<b>\$237.54</b>	

Claims were presented in the amount of	\$	<b>48,364.08</b>	.
and disallowed in the amount of	\$	-	
A warrant was ordered drawn on the Inheritance Tax Fund in the amount of	\$	<b>48,364.08</b>	
<b>INHERITANCE TAX</b>			
Houghton Bradford Whitted PC	Services	\$5,426.50	
Marvin Planning Consultants	Services	\$940.00	
Platte Valley Communications	Services	\$19,097.58	
Tehrani Motor Company	Services	\$22,900.00	
	<b>TOTAL</b>	<b>\$48,364.08</b>	

At 2:15 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

***These minutes are not the official record and may be corrected. A copy of the approved, official minutes is available to the public in the Cherry County Clerk's Office.***

## BOARD OF EQUALIZATION MINUTES

### January 12, 2021

The Cherry County Board of Commissioners met as a Board of Equalization on January 12, 2021 in the Sheriff's Conference Room of the Cherry County Courthouse, as per notice published January 6, 2021 in the Valentine Midland News, with the agenda being on file in the office of the County Clerk. The meeting was called to order at 2:00 PM by Chairman Storer. Roll call was taken. Present for the meeting were Cherry County Commissioners Tanya Storer, Martin DeNaeyer, James Ward, Cherry County Assessor Betty Daugherty, and Cherry County Clerk Brittny Petersen. The Open Meetings Act Poster was acknowledged by Chairman Storer.

Assessor Daugherty informed the Board regarding omitted personal property for a tax list correction. Ward moved and DeNaeyer seconded to approve tax list correction #2020-13 as presented by Assessor Daugherty and authorize Chairman Storer to sign said correction. Roll call vote: Aye – Ward, Storer, DeNaeyer. The motion carried.

At 2:08 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

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# BOARD OF EQUALIZATION MINUTES

## March 30, 2021

The Cherry County Board of Commissioners met as a Board of Equalization on March 30, 2021 in the Commissioner Meeting Room of the Cherry County Courthouse, as per notice published March 17, 2021 in the Valentine Midland News, with the agenda being on file in the office of the County Clerk. The meeting was called to order at 2:10 PM by Chairman Storer. Roll call was taken. Present for the meeting were Cherry County Commissioners Tanya Storer, Martin DeNaeyer, James Ward, Cherry County Assessor Betty Daugherty, and Cherry County Deputy Clerk Elise Hamling. The Open Meetings Act Poster was acknowledged by Chairman Storer.

Assessor Daugherty met with the Board to discuss omitted property tax list corrections for James J & Barbara G Harms, Trustees (160065577), Cleve Trimble (160665225), Trade Winds Lodge Inc. (160261007) which date back the maximum 3 years for eligible refunds. The tax lists have already been corrected for the current tax year.

Ward moved and DeNaeyer seconded to accept the tax list corrections as presented by Assessor Daugherty and to authorize Chairman Storer to sign tax list corrections for Parcel #'s 160065577, 160665225, 160261007 for tax years 2018, 2019 and 2020. Roll call vote: DeNaeyer, Ward, Storer. The motion carried.

The Board discussed the Order for Notice of Hearing before the Nebraska Tax Equalization & Review Commission regarding ARCP SH Valentine NE LLC v Cherry County Board of Equalization.

At 2:35 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

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# BOARD OF EQUALIZATION MINUTES

## June 8, 2021

The Cherry County Board of Commissioners met as a Board of Equalization on June 8, 2021 in the Commissioner Meeting Room of the Cherry County Courthouse, as per notice published June 2, 2021 in the Valentine Midland News, with the agenda being on file in the office of the County Clerk. The meeting was called to order at 2:00 PM by Chairman Storer. Roll call was taken. Present for the meeting were Cherry County Commissioners Tanya Storer, Martin DeNaeyer, James Ward, Cherry County Deputy Clerk Elise Hamling, and Cherry County Assessor Betty Daugherty. The Open Meetings Act Poster was acknowledged by Chairman Storer.

Assessor Betty Daugherty presented the Report of Overvalued, Undervalued and Omitted Property for Tax Year 2021 to the Board and gave a brief overview and background regarding the origin and resolution of each item on the report.

Ward moved and DeNaeyer seconded to approve the Report of Overvalued, Undervalued and Omitted Property for tax year 2021 as presented by Assessor Daugherty. Roll call vote: Aye – Ward, Storer, DeNaeyer. The motion carried.

The Board reviewed bid information provided by Assessor Daugherty for reappraisal of commercial and residential properties received from Standard Appraisal Services Inc. Assessor Daugherty indicated the good work that has been done by this company in the past and that they provide the specific approach that is necessary for her to effectively review the information as well as some challenges with previously utilized companies. It was the consensus of the Board to request that Assessor Daugherty seek additional bids for the commercial reappraisal for the next Board of Equalization meeting.

Storer moved and Ward seconded to accept the revaluation appraisal bid from Central Plains Valuation, LLC for Valentine Residential and Rural Residential Parcels. Roll call vote: Aye – Ward, DeNaeyer, Storer. The motion carried.

At 2:20 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

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# BOARD OF EQUALIZATION MINUTES

June 29, 2021

The Cherry County Board of Commissioners met as a Board of Equalization on June 29, 2021 in the Commissioner Meeting Room of the Cherry County Courthouse, as per notice published June 16, 2021 in the Valentine Midland News, with the agenda being on file in the office of the County Clerk. The meeting was called to order at 2:01 PM by Chairman Storer. Roll call was taken. Present for the meeting were Cherry County Commissioners Tanya Storer, Martin DeNaeyer, James Ward, Cherry County Clerk Brittny Petersen, Cherry County Assessor Betty Daugherty, Cherry County Deputy Assessor Jacqueline Moreland, and Cherry County Treasurer Kathy Hammond. The Open Meetings Act Poster was acknowledged by Chairman Storer.

Treasurer Hammond presented the Board with Applications for Exemption from Motor Vehicle Taxes by Qualifying Nonprofit Organizations received by her office. Storer moved and Ward seconded to approve the motor vehicle tax exemptions as presented by Treasurer Hammond. Roll call vote: Aye – Ward, Storer, DeNaeyer. The motion carried.

Assessor Daugherty and Deputy Assessor Moreland discussed bids for commercial revaluation services as received from Central Plains Valuation, LLC and Stanard Appraisal Services, Inc. with the Board. Experience, active contracts, and past performance of each company were considered. Ward moved and DeNaeyer seconded to accept the bid from Central Plains Valuation, LLC for commercial revaluation services. Roll call vote: Aye Storer, DeNaeyer, Ward. The motion carried.

Assessor Daugherty presented the contract for residential revaluation services based on the bid from Central Plains Valuation, LLC that was approved at the June 8, 2021 Board of Equalization meeting. The contract has been reviewed by the County Attorney and fulfills the specifications as set forth by Assessor Daugherty. Storer moved and Ward seconded to approve the contract for property appraisal services between Cherry County and Central Plains Valuation, LLC for residential revaluation. Roll call vote: Aye – DeNaeyer, Ward, Storer. The motion carried.

Assessor Daugherty reviewed information for corrections to the 2021 assessment roll. Storer moved and DeNaeyer seconded to approve the Report of Overvalued, Undervalued, and Omitted Property for Tax Year 2021 as presented by Assessor Daugherty. Roll call vote: Aye – Ward, Storer, DeNaeyer. The motion carried.

Assessor Daugherty reviewed information received to support Report of Destroyed Real Property #21-001 for a building damaged by a fire. Ward moved and Storer seconded to approve the reassessment value as recommended by Assessor Daugherty for Report of Destroyed Real Property #21-001. Roll call vote: Aye – Storer, DeNaeyer, Ward. The motion carried.

At 2:42 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

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# BOARD OF EQUALIZATION MINUTES

## July 13, 2021

The Cherry County Board of Commissioners met as a Board of Equalization on July 13, 2021 in the Commissioner Meeting Room of the Cherry County Courthouse, as per notice published June 30, 2021 in the Valentine Midland News, with the agenda being on file in the office of the County Clerk. The meeting was called to order at 2:00 PM by Chairman Storer. Roll call was taken. Present for the meeting were Cherry County Commissioners Tanya Storer, Martin DeNaeyer, James Ward, Cherry County Clerk Brittny Petersen, and Cherry County Assessor Betty Daugherty. The Open Meetings Act Poster was acknowledged by Chairman Storer.

The Board conducted property valuation protest hearings.

Protest #21-001 – #21-007 were filed by Jeanene Roth, who was not in attendance. Assessor Daugherty stated that for #21-004 her recommendation was based on increased depreciation for a utility building damaged by a storm and for #21-007 her recommendation was to correct the increase that was intended for the residence and not the garage. Storer moved and Ward seconded to approve the recommendations as provided by Assessor Daugherty for Form 422 Protest #21-001 - #21-007. Roll call vote: Aye – Storer, DeNaeyer, Ward. The motion carried.

Assessor Daugherty presented the Report of Overvalued, Undervalued, and Omitted Property for Tax Year 2021 and a brief overview of the correction contained therein. Ward moved and DeNaeyer seconded to approve the Report of Overvalued, Undervalued, and Omitted Property for Tax Year 2021 as presented by Assessor Daugherty. Roll call vote: Aye – DeNaeyer, Ward, Storer. The motion carried.

At 2:15 PM Commissioner Ward recused himself from the meeting and left the room.

Protest #21-008 - #21-009 were filed by Andrew Ward on behalf of Heart City Land, LLC who was in attendance and offered additional information regarding the sale price of the parcels contained in the protests. Assessor Daugherty stated that for #21-008 her recommendation was based on a correction made to a land table for certain parcels in a neighborhood and for #21-009 her recommendation was based on the total valuation of both parcels equaling the sale price of \$251,500, with no change in the land value. Storer moved and DeNaeyer seconded to approve the recommendation as provided by Assessor Daugherty with no change in value for Form 422 Protest #21-008. Roll call vote: Absent – Ward. Aye – Storer, DeNaeyer. The motion carried. DeNaeyer moved and Storer seconded to approve the Assessor's recommendation for Form 422 Protest #21-009 to adjust the value to be in accordance with the sale and no valuation change for the land. Roll call vote: Aye – Storer, DeNaeyer. Absent – Ward. The motion carried.

At 2:41 PM Commissioner Ward returned to the meeting room.

A meeting regarding conservation easements as organized by Nebraska Department of Revenue and the agenda for the special Board of Equalization meeting on July 20, 2021 were discussed.

At 2:50 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

***These minutes are not the official record and may be corrected. A copy of the approved, official minutes is available to the public in the Cherry County Clerk's Office.***

# BOARD OF EQUALIZATION MINUTES

## July 27, 2021

The Cherry County Board of Commissioners met as a Board of Equalization on July 27, 2021 in the Cherry County Commissioners Meeting Room of the Cherry County Courthouse, as per notice published July 21, 2021 in the Valentine Midland News, with the agenda being on file in the office of the County Clerk. The meeting was called to order at 2:04 PM by Chairman Storer. Roll call was taken. Present for the meeting were Cherry County Commissioners Tanya Storer and James Ward, Cherry County Clerk Brittney Petersen, Cherry County Assessor Betty Daugherty. Commissioner Martin DeNaeyer had an excused absence. The Open Meetings Act Poster was acknowledged by Chairman Storer.

Assessor Daugherty provided the Board with the Cherry County 3-Year 2021 Plan of Assessment, 2021 Cherry County Cemeteries list, and the Property Assessment and Taxation Calendar for their review.

Assessor Daugherty presented the contract for commercial revaluation services based on the bid from Central Plains Valuation, LLC that was approved at the June 29, 2021 Board of Equalization meeting. The contract has been reviewed by the County Attorney and fulfills the specifications as set forth by Assessor Daugherty. Ward moved and Storer seconded to approve the contract for property appraisal services between Cherry County and Central Plains Valuation, LLC for commercial revaluation. Roll call vote: Aye – Storer, Ward. Absent – DeNaeyer. The motion carried.

At 2:29 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

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# BOARD OF EQUALIZATION MINUTES

## August 31, 2021

The Cherry County Board of Commissioners met as a Board of Equalization on August 31, 2021 in the Cherry County Commissioners Meeting Room of the Cherry County Courthouse, as per notice published August 18, 2021 in the Valentine Midland News, with the agenda being on file in the office of the County Clerk. The meeting was called to order at 2:00 PM by Chairman Storer. Roll call was taken. Present for the meeting were Cherry County Commissioners Tanya Storer, Martin DeNaeyer, and James Ward, Cherry County Clerk Brittney Petersen, and the Cherry County Assessor's designee, Andrea Andre. The Open Meetings Act Poster was acknowledged by Chairman Storer.

The Board reviewed the tax list corrections for parcel IDs: 160268311, 160648660, and 160649749 to accelerate taxes as submitted by Assessor Daugherty and presented by the Assessor's designee, Andrea Andre. Ward moved and DeNaeyer seconded to approve tax list corrections #2020-18, #2020-19, #2020-20 as presented and authorize the Chairman to sign said corrections. Roll call vote: Aye – DeNaeyer, Ward, Storer. The motion carried.

At 2:03 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

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# BOARD OF EQUALIZATION MINUTES

## September 28, 2021

The Cherry County Board of Commissioners convened as a Board of Equalization on September 28, 2021 in the Cherry County Commissioners Meeting Room of the Cherry County Courthouse, as per notice published September 15, 2021 in the Valentine Midland News, with the agenda being on file in the office of the County Clerk. The meeting was called to order at 2:00 PM by Chairman Storer. Roll call was taken. Present for the meeting were Cherry County Commissioners Tanya Storer, Martin DeNaeyer, Cherry County Clerk Brittney Petersen, and Cherry County Assessor Betty Daugherty. Commissioner James Ward had an excused absence. The Open Meetings Act Poster was acknowledged by Chairman Storer.

The Board reviewed a tax list correction for Parcel ID: 160116902 to accelerate taxes as presented by Assessor Daugherty. DeNaeyer moved and Storer seconded to approve tax list correction #2020-21 as presented and authorize the Chairman to sign said correction. Roll call vote: Aye – Storer, DeNaeyer. Absent – Ward. The motion carried.

At 2:20 PM, with no further business to come before the Board, Chairman Storer declared the meeting adjourned.

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