BOARD OF EQUALIZATION MINUTES
January 27, 2026

The Cherry County Board of Commissioners convened as a Board of Equalization on January 27, 2026 in the Commissioner Meeting Room of the Cherry County Courthouse, 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:~~32~~05 p.m. by Chairman McConaughey. Present were Commissioners Nina Nelson, Mike McConaughey, Martin DeNaeyer, County Clerk Samantha Leonard, and Assessor Melissa Bancroft. The Open Meetings Act Poster was acknowledged by Chairman McConaughey.

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

The board discussed tax list corrections #49-52 with Assessor Bancroft. Assessor Bancroft informed the board #49 and #50 were clerical errors based on the Permissive Exemption Application filed, #51 was clerical error of taxpayer no longer in Cherry County in 2025, and #52 was a clerical error of a duplicate personal property schedule which is now inactive. Nelson moved and DeNaeyer seconded to approve tax list corrections #49-52 as presented. Roll call vote: Aye – Nelson, McConaughey, DeNaeyer. The motion carried.

At 1:10 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 10th day of February 2026.

Samantha Leonard
Samantha Leonard
Cherry County Clerk

Mike McConaughey
Mike McConaughey, Chairperson
Cherry County Board of Commissioners

CHERRY COUNTY COUNTY CLERK SEAL NEBRASKA