BOARD OF EQUALIZATION MINUTES
February 24, 2026

The Cherry County Board of Commissioners convened as a Board of Equalization on February 24, 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 1:01 p.m. by Chairman McConaughey. Present were Commissioners Nina Nelson, Mike McConaughey, Martin DeNaeyer, County Clerk Samantha Leonard, and County 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 #53-66. Tax List Corrections #53 and #54 are clerical errors and #55-64 are changes due to the completed Homestead Audit with the State. These changes will correct the percentages of the Homestead Exemptions received by property owners and the State of Nebraska will notify property owners of the changes. DeNaeyer moved and Nelson seconded to approve Tax List Corrections #53-64 as presented and authorize the Chairman to sign. Roll call vote: Aye – DeNaeyer, Nelson, McConaughey. The motion carried.

At 1:09 p.m. Chairman McConaughey opened the public hearing for Cherry Hills Estates Permissive Exemption Application with no representative present. Assessor Bancroft informed the board Cherry Hills Estates LLC application meets the qualifications for approval of 30% based on the number of Medicaid beds over a 3-year average.
At 1:11 p.m. the public hearing for Wood Lake Union Church was opened and no representative present. Assessor Bancroft informed the board they do qualify; however, the parsonage is now listed for sale.
At 1:15 p.m. the public hearing for St. John's Episcopal Church was opened with Jill Austin representing. Assessor Bancroft informed the board that there is a for-profit business utilizing the basement of the building, she requested the square footage being used by the business to be taxed, which amounts to 31% of the total square footage of the building. Ms. Austin stated in her research she found that if the business falls within the mission of the church it can qualify for exemption and the mission of the church is to serve the county, and ultimately it is at the discretion of the county if the exemption is approved. Assessor Bancroft stated she is not taxing the church; she is taxing only the portion of the building the for-profit business is utilizing.
At 1:25 p.m. the public hearing for the Valentine Presbyterian Church was opened with CJ Leonard, Kim Jeffers, and Dave Major present. Assessor Bancroft informed the board this is similar to St. John's Episcopal Church, and she is only taxing 5% of the total square footage of the building for the space utilized by the for-profit business. Ms. Leonard stated the church was approached by a non-profit organization that the community is in need and were asked if they would be willing to provide space for the daycare. Ms. Leonard also stated the church still utilizes this room while the daycare is not open. Assessor Bancroft stated again that the daycare is for profit and the space used by a for profit business should be taxed. At 1:34 p.m. Chairman McConaughey closed the public hearings.

McConaughey moved and DeNaeyer seconded to approve Cherry Hills Estates LLC Permissive Exemption Application as presented. Roll call vote: Aye – Nelson, McConaughey, DeNaeyer. The motion carried.

DeNaeyer moved and Nelson seconded to approve Wood Lake Union Church Permissive Exemption Application as presented. Roll call vote: Aye – McConaughey, DeNaeyer, Nelson. The motion carried.

It was a consensus of the board to research the exemption limitations and specifications prior to deciding on the permissive exemptions for St. John's Episcopal Church and Valentine Presbyterian Church and will discuss at the March 10, 2026 meeting.

At 1:42 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 on this 10th day of March 2026.

Samantha Leonard
Samantha Leonard
Cherry County Clerk

CHERRY COUNTY COUNTY CLERK SEAL NEBRASKA

Mike McConaughey
Mike McConaughey, Chairperson
Cherry County Board of Commissioners