

BOARD OF EQUALIZATION MINUTES

March 10, 2026

The Cherry County Board of Commissioners convened as a Board of Equalization on March 10, 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 1:00 p.m. by Chairman McConaughey. Present were Commissioners Mike McConaughey, Nina Nelson, Martin DeNaeyer, County Clerk Samantha Leonard, and County Assessor Melissa Bancroft. The Open Meetings Act Poster was acknowledged by Chairman McConaughey.

Comments from the public were received during the allotted time.

The board discussed Permissive Exemptions for St. John’s Episcopal Church and Valentine Presbyterian Church. Assessor Bancroft stated Nebraska State Statute 77-202 clearly states the exclusive benefit of the organization cannot be for financial gain of the owner or user of the facilities. Attorney Scott stated the daycare provider is self-employed and does not receive a salary or paycheck. Mr. Scott informed the board the exemption is made by a county ward basis, and the 5-point test should be looked at as a totality test of the issue and when it’s applied. This can be taken to TERC; however, the board’s ruling has presumption of validity. Discussion was had that the board has already given money to one of these daycares for remodeling for the daycare to open, reasonable salary and financial gain is the contested issue, and these daycares are for the benefit of the community. There is a small amount of compensation taken by the daycare provider and the statute needs to be read broadly in a total manner of intent of administrative ruling. Both exemption applications are for religious education, and we cannot interfere with taxing. Mr. Scott stated, if necessary, the county will defend their decision at TERC.


DeNaeyer moved and Nelson seconded to approve the St. John’s Episcopal Church Exemption application and reject the Assessor’s recommendation. Roll call vote: Aye – McConaughey, DeNaeyer, Nelson. The motion carried.

McConaughey moved and DeNaeyer seconded to approve the Valentine Presbyterian Church Exemption application and reject the Assessor’s recommendation. Roll call vote: Aye – DeNaeyer, Nelson, McConaughey. The motion carried.

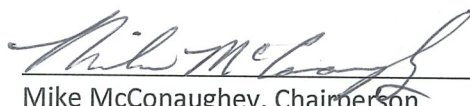
At 1:28 p.m. Chairman McConaughey adjourned the meeting.

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 31st day of March 2026.



Samantha Leonard
Cherry County Clerk



Mike McConaughey, Chairperson
Cherry County Board of Commissioners

