BOARD OF EQUALIZATION MINUTES
April 28, 2026

The Cherry County Board of Commissioners convened as a Board of Equalization on April 28, 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 McConaughey.

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

The board discussed tax list correction #65. Assessor Bancroft stated this tax list correction is a correction from a prior correction per the 2022 Homestead Exemption state audit. It was found after that this property owner is deceased so the taxes revert back to the original amount and will be removed from the exemption list after 2022. McConaughey moved and DeNaeyer seconded to approve tax list correction #65 as presented by Assessor Bancroft. Roll call vote: Aye – DeNaeyer, Nelson, McConaughey. The motion carried.

The board discussed the 2027 Commercial Property Assessment Contract from Lake Mac Assessments. Assessor Bancroft stated commercial properties are due for review per the 6-year state statute requirement. Commissioner McConaughey contacted County Attorney Eric Scott via phone to confirm the sealed bid threshold statute does not apply to professional services. Nelson moved and McConaughey seconded to accept Lake Mac Assessments 2027 Commercial Property assessments contract for $73,000. Roll call vote: Aye – Nelson, McConaughey, DeNaeyer. The motion carried.

At 1:20 p.m. 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 5th day of May 2026.

Samantha Leonard
Cherry County Clerk

Mike McConaughey, Chairperson
Cherry County Board of Commissioners

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