BOARD OF EQUALIZATION MINUTES
May 26, 2026

The Cherry County Board of Commissioners convened as a Board of Equalization on May 26, 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 1:15 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.

Bryan Hill, Lake Mac Assessments, was present to discuss the valuation changes. Mr. Hill stated valuation notices will be out prior to June 1st. Majority of the changes come from the Assessor's office changing values to be table driven to be consistent and easily adjust as necessary. Starting Fall 2026, Mr. Hill will begin assessing commercial properties. Assessor Bancroft stated the office did reviews of farmhouses that have not been assessed in 8-9 years and also put a 5% increase on all grassland.

At 1:29 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 6th day of June 2026.

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Samantha Leonard
Cherry County Clerk

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Mike McConaughey, Chairperson
Cherry County Board of Commissioners

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