

BOARD OF EQUALIZATION MINUTES

June 30, 2026

The Cherry County Board of Commissioners convened as a Board of Equalization on June 30, 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 1:13 p.m. by Chairman McConaughey. Present were Commissioners Mike McConaughey and Martin DeNaeyer, County Clerk Samantha Leonard and County Assessor Melissa Bancroft. The Open Meetings Act Poster was acknowledged by McConaughey. Commission Nina Nelson had an excused absence.

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

A public hearing was held from 1:13 p.m. to 1:22 p.m. for Property Valuation Protests.

Protest #422-26-01, 422-26-02, 422-26-03, and 422-26-04 for Parcel ID: 160055580, 160105765, 160105803, and 160105722 were filed by George Adam, who was not present. For Protest 422-26-01 Assessor Bancroft recommended no changes due to this property being part of the 6-year review, home remodels, and a new building that was not currently on the property card. Several buildings were removed and the record card reflected current buildings. For Protest 422-26-02 the Assessor recommended a reduction in value due to the quality of the buildings being reduced to poor. For Protests 422-26-03 and 422-26-04 Assessor Bancroft recommended no changes as these parcels were part of the 6-year review, depreciation tables have been applied to all rural residential sites, and values of these parcels have not changed since 2017. The board accepted the Assessor's recommendation for Protests 422-26-01, 422-26-02, 422-26-03, and 422-26-04.

McConaughey moved and DeNaeyer seconded to accept the Assessor's Recommendation for Property Valuation Protests #01, 02, 03, and 04. Roll call vote: Aye – DeNaeyer, McConaughey. Motion carried.

McConaughey moved and DeNaeyer seconded to approve the Overvalued, Undervalued, and Omitted Property Report as presented by Assessor Bancroft. Roll call vote: Aye – McConaughey, DeNaeyer. The motion carried.

The board approved the Motor Vehicle Exemption Application as presented for Berean Bible Church and Lakota Mission. Roll call vote: Aye – DeNaeyer, McConaughey. The motion carried.

At 1:39 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 14th day of July 2026.

Samantha Leonard
 Samantha Leonard
 Cherry County Clerk



Mike McConaughey
 Mike McConaughey, Chairperson
 Cherry County Board of Commissioners