

BOARD OF EQUALIZATION MINUTES

July 14, 2026

The Cherry County Board of Commissioners convened as a Board of Equalization on July 14, 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 1:26 p.m. by Chairman McConaughy. Present were Commissioners Mike McConaughy, Martin DeNaeyer, Nina Nelson, County Clerk Samantha Leonard and County Assessor Melissa Bancroft. The Open Meetings Act Poster was acknowledged by McConaughy.

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

A public hearing was held from 1:29 p.m. to 3:07 p.m. for Property Valuation Protests.

Protest #422-26-05 for Parcel ID #160167480 was filed by Deneen Lambley who was present. Assessor Bancroft recommended changing the farmland to ag land solely for grazing.

Protest #422-26-06 for Parcel ID #160258855 was filed by Murlene Osburn with no representative present. Assessor Bancroft recommended changes due to a house being removed and corrected the property record card for other building with the taxpayer. This property was part of the 6-year review.

Protests #422-26-07 through #422-26-15 for Parcel ID #160148316, 160148324, 160148332, 160148340, 160148359, 160148367, 160148294, 160148308, and 160009383 was filed by RKM Investments LLC with Rowdy Kluender present. Mr. Kluender presented appraisals for all parcels. Assessor Bancroft stated this update was made to all these parcels because the owner has not filed Section 42 paperwork with the State of Nebraska to qualify for the low-income housing exemptions. For Protest #07, the Section 42 exemption has been removed and changed the siding. For Protest #08, Section 42 exemption removed and a second property on this parcel was added and the exemption removed from the second property. For Protest #09, Section 42 exemption removed and a concrete slab was added to value. For Protests #10, 11, 12 and 14, Section 42 exemption was removed, siding changed, and condition updated to keep consistent with other 1-story duplexes. For Protest #13, Section 42 exemption was removed. For Protest 15, changes were made due to a complete house remodel and addition of a garage and deck.

Protest #422-26-16 for Parcel ID #160265800 was filed by Craig and Christian Baker with no representative present. Assessor Bancroft recommended changes due to being part of the 6-year review, updated HVAC, and a rebuild happening due to a fire, that the Assessor's Office was not aware of until this protest was filed.

Protest #422-26-17 for Parcel ID #160648254 was filed by Sokol Land LLC with representative James Ward present. Assessor Bancroft recommended changes due to buildings on the wrong parcel during 2025's protest and being moved to this parcel, and the land value was increased to the Valentine Suburban because it is within the 4-mile radius.

Protests #422-26-18 through #422-26-20 for Parcel ID #160008638, 160249511, and 160009804 were filed by James, Andrew, and Thomas Ward with representative James Ward present. For Protests #18, 19 and 20 Assessor Bancroft recommended an adjustment made to the depreciation tables for dwellings in Valentine City to reflect changes necessary to remain in an acceptable assessed value to market value ratio per State Statute.

Protests #422-26-21 through #422-26-23 for Parcel ID #160008646, 160265487, and 160265495 were filed by Heart City Land LLC with representative James Ward present. For protest #21 an adjustment was made to the depreciation tables for dwellings in Valentine City to reflect changes necessary to remain in an acceptable assessed value to market value ratio per State Statute, Mr. Ward stated this house is gutted and unlivable. For Protest #22, a storage container was removed and commercial lot and building values were changed to reflect assessed to market value ratios to remain within an acceptable range as required by Nebraska State Statute. For Protest #23, the Assessor recommended a change due to Commercial lot and building values being changed to reflect assessed to market value ratios to remain within an acceptable range as required by Nebraska State Statute.

Protest #422-26-24 for Parcel ID #160164079 was filed by Roger and Jackie Chenoweth who were both present. Assessor Bancroft reviewed the record card with the taxpayers and made the updates needed, and this property was part of the table adjustment made for dwellings within Valentine City to reflect the assessed to market value ratio acceptable range per Nebraska State Statute.

Protest #422-26-25 for Parcel ID #160271002 was filed by Christopher and Bree Hill with no representative present. Assessor Bancroft recommended no changes due to this property being part of the 6-year review and table adjustments made for dwellings in the villages to reflect the acceptable range of assessed to market value ratio per State Statute.

Protest #422-26-26 for Parcel ID #160052068 was filed by Jay O Ranch LLC with no representative present. Bryan Hill with Lake Mac Assessments reviewed the property card with taxpayer due to remodels currently in progress.

Protests #422-26-27 through #422-26-29 for Parcel ID #160273447, 160273439, and 160666051 were filed by Grant and Jackie Moreland with no representative present. For Protest #27, Assessor Bancroft recommended changes due to taxpayer

notifying them of adding a pod and concrete to parcel. For Protest #28, Assessor Bancroft recommended changes for removal of a shed from this parcel and moved to parcel #160666051. For Protest #29, the Assessor recommended changes due to the addition of the shed that was removed from Parcel #160273439 and moved this Parcel to an IOLL.

Protest #422-26-30 for Parcel ID #160154537 was filed by Real Growth, LLC with no representative present. This property was part of the 6-year review, changes were made to the condition of the house and deck, boundary lines, and changed the classification to rural residential.

The board recessed from 3:08 p.m. to 3:31 p.m.

The board discussed all protest hearings and documentation. For Protest #422-26-17 the board asked Assessor Bancroft to change the classification to ag land and add the 1-acre farm site. For Protest #422-26-21, it was a consensus of the board for Assessor Bancroft to remove the fixtures, HVAC, and electrical, and change the condition to poor as the home is unlivable and gutted.

McConaughey moved and Nelson seconded to accept the Assessor's recommendation for Protests #422-26-05 through #422-26-30 excluding Protests #422-26-17 and #422-26-21. Roll call vote: Aye – DeNaeyer, Nelson, McConaughey. The motion carried.

McConaughey moved and DeNaeyer seconded to accept the adjusted values of buildings: \$38,005 / Land: \$12,210 / Total: \$50,215 for Protest #422-26-17 due to reclassification of ag land and adding a 1-acre farm site. Roll call vote: Aye – Nelson, McConaughey, DeNaeyer. The motion carried.

McConaughey moved and DeNaeyer seconded to accept the adjusted values of buildings: \$18,305 / Land: \$13,500 / Total: \$31,805 for Protest #422-26-21 due to removing HVAC, electrical, fixtures, and changing the condition to poor. Roll call vote: Aye – McConaughey, DeNaeyer, Nelson. The motion carried.

A public hearing was held from 4:22 p.m. to 4:30 p.m. for Destroyed Real Property Protest #425-26-01, filed by Board of Educational Lands and Funds with no representative present. Assessor Bancroft informed the board 20% of the value must be damaged to qualify. Based on the spreadsheets given from the State Department only 11% was damaged and no leases were changed or reduced for the year, therefore Assessor Bancroft recommends no changes.

DeNaeyer moved and Nelson seconded to accept the Assessor's recommendation for Protest #425-26-01. Roll call vote: Aye DeNaeyer, Nelson, McConaughey. The motion carried.

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

At 4:36 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 28th day of July 2026.

Samantha Leonard
Samantha Leonard
Cherry County Clerk



Mike McConaughey
Mike McConaughey, Chairperson
Cherry County Board of Commissioners