

BOARD OF EQUALIZATION MINUTES

August 25, 2026

The Cherry County Board of Commissioners convened as a Board of Equalization on August 25, 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 1:04 p.m. by Chairman McConaughey. Present were Commissioners Mike McConaughey, Martin DeNaeyer, Nina Nelson, 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 reviewed the taxable status change notice for Parcel ID #160270642 and #16000650. Assessor Bancroft stated these parcels will be added to the tax list due to the sale from a tax-exempt political subdivision to a nontax exempt owner.

The board review tax list corrections due to the Nebraska Homestead Exemption Audit. McConaughey moved and DeNaeyer seconded to approve tax list corrections #66-71 as presented by Assessor Bancroft. Roll call vote: Aye – DeNaeyer, Nelson, McConaughey. The motion carried.

DeNaeyer moved and Nelson seconded to approve tax list correction #72 due to accelerated taxes as presented by Assessor Bancroft. Roll call vote: Aye – Nelson, McConaughey, DeNaeyer. The motion carried.

At 1:12 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 8th day of September 2026.

Samantha Leonard

Samantha Leonard
Cherry County Clerk



Mike McConaughey

Mike McConaughey, Chairperson
Cherry County Board of Commissioners