

Hayes County Board of Equalization and Commissioners
August 31, 2026

A meeting of the Hayes County Board of Equalization and Board of Commissioners was scheduled for August 31, 2026, at 8:30 A.M. in the Hayes County Courthouse in Hayes Center, Nebraska. Advance notice of the meetings, including time and place was given to each Commissioner, published in the *McCook Gazette* on August 25, 2026, and posted in accordance with law.

Chairman Christner called the Board of Equalization meeting to order at 8:35 A.M. The Open Meetings Act was available for review, and the Chair indicated the location of such copy in the room where the meeting was being held. All proceedings hereafter shown were taken while the convened meeting was open to public attendance.

Those present were board members: Wayne Christner, Barry Richards, Kevin Fornoff; Susan Messersmith, County Clerk, and Alec McKillip, Deputy Sheriff.

Chairman Christner requested comments from the audience. There were no comments.

Fornoff moved, seconded by Richards to approve the agenda. Discussion held. Roll call: Richards, yes; Christner, yes; Fornoff, yes. Motion carried.

Christner moved, seconded by Fornoff to approve the minutes of July 14, 2026, Board of Equalization meeting. Discussion held. Roll call: Christner, yes; Fornoff, yes; Richards, yes. Motion carried.

Christner moved, seconded by Fornoff to approve the change of value on real estate parcels 430016832, 430037191, 430042922, 430012276, 43037193, 430022409, 430022395 and personal property parcel 430055833. Discussion held. Roll call: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

Richards moved, seconded by Fornoff to approve Tax Correction 202612 for parcel 430055833. Discussion held. Roll call: Richards, yes; Christner, yes; Fornoff, yes. Motion carried.

Christner moved, seconded by Richards to adjourn the Board of Equalization meeting. Discussion held. Roll call: Christner, yes; Fornoff, yes; Richards, yes. Motion carried.

There being no further discussion, Chairman Christner adjourned the Board of Equalization meeting at 8:52 A.M.

Chairman Christner called the Commissioner meeting to order at 8:52 A.M. The Open Meetings Act was available for review and Chair indicated the location of such copy in the room where the meeting was being held. All proceedings shown hereafter were taken while the convened meeting was open to public attendance.

Those present were board members Wayne Christner, Kevin Fornoff and Barry Richards; Susan Messersmith, County Clerk and Alec McKillip, Deputy Sheriff.

Fornoff moved, seconded by Richards to approve the agenda. Discussion held. Roll call: Richards, yes; Christner, yes; Fornoff, yes. Motion carried.

Chairman Christner requested comments from the audience. There were none.

Christner moved, seconded by Fornoff to approve payroll for \$89,406.51, excluding road & bridge employees #35, #93 and #13. Discussion held. Roll call: Christner, yes; Fornoff, yes; Richards, yes. Motion carried.

Fornoff moved, seconded by Richards to approve road and bridge employee #13 payroll for \$687.76. Discussion held. Roll call: Fornoff, yes; Richards, yes; Christner, abstain. Motion carried.

Christner moved, seconded by Richards to approve road and bridge employee #93 payroll for \$3,146.35. Discussion held. Roll call: Richards, yes; Christner, yes; Fornoff, abstain. Motion carried.

Christner moved, seconded by Fornoff to approve road and bridge employee #35 payroll for \$3,108.29. Discussion held. Roll call: Christner, yes; Fornoff, yes; Richards, abstain. Motion carried.

Fornoff moved, seconded by Richards to direct Chairman to sign the Interlocal Agreement for District Court Bailiff at the quarterly cost of \$174.67. Discussion held. Roll call: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

Fornoff moved, seconded by Richards to direct Chairman to sign the Agreement for Professional Services with Oak Creek Engineering, LLC for 2026 Routine Bridge Inspection of 30 structures at the estimated cost of \$6,800.00. Discussion held. Roll call: Richards, yes; Christner, yes; Fornoff, yes. Motion carried.

Christner moved, seconded by Fornoff to adjourn the meeting. There being no further discussion. Roll call: Christner, yes; Fornoff, yes; Richards, yes. Motion carried.

Chairman Christner adjourned the meeting at 10:45 A.M.

The next meeting will be on September 8, 2026, at 1:00 P.M. The budget hearing and hearing to set final tax request will begin at 1:30 P.M.

Hayes County Clerk

Board Chairman