

Hayes County Board of Equalization

A meeting of the Hayes County Board of Equalization was scheduled for February 28, 2025, at 8:30 A.M. in the Hayes County Courthouse in Hayes Center, Nebraska. Advanced notice of the meeting, time and place was given to each Commissioner, was published in the *Times Republican* on February 13, 2025, and posted in accordance with law. All proceedings shown hereafter were taken while the convened meeting was open to the attendance of the public. The Open Meetings Act was available for review and the Chair indicated location of such copy in the room where the meeting was being held.

Chairman Christner called the meeting to order at 8:30 A.M. Those present were board members: Wayne Christner, and Kevin Fornoff; Tammy Schwenk, County Treasurer, and Susan Messersmith, County Clerk.

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

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

Christner moved, second by Fornoff to approve the minutes of the October 8, 2025 Board of Equalization meeting. Discussion held. Roll call vote: Christner, yes; Fornoff; yes; Richards, absent. Motion carried.

Pursuant to Neb. Rev. State §77-202 public hearings were held for the purpose of hearing testimony, if any, regarding 2025 Exemption Application. Each applicant received advanced notice of said hearing date and time. Christner opened the hearing at 8:35 A.M. and closed the hearing at 8:52 A.M.

The following are 2025 Exemption Applications submitted for Board consideration and action.

Fornoff moved, second by Christner, to approve two Exemption Applications for Bethel Baptist Church, two applications for Union Congregational Church, one application for Hayes Center Community Church, one application for St John's Lutheran Church & Cemetery, one application for the Senior Center, one application for Sacred Heart Church (cemetery), one application for Hayes Center American Legion Post 287, one application for Evergreen Union Church, six applications for Hamlet Union Church, and approve seven applications for University of Nebraska Foundation. Discussion held. Roll call: Fornoff, yes; Richards, absent; Christner, yes. Motion carried.

Christner moved, second by Fornoff to approve personal property tax correction 2025-01 for parcel 430001230 for 2022. Discussion held. Roll call vote: Richards, absent; 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, absent. Motion carried.

Chairman Unger adjourned the meeting at 9:04 A.M.

Hayes County Clerk

Board Chairman