

Hayes County Board of Equalization
Hayes Center, NE
July 22, 2025

A meeting of the Hayes County Board of Equalization was held at the Hayes County Courthouse in Hayes Center, Nebraska, on July 22, 2025, as published in the *Times Republican* on July 10, 2025. Advanced notice of the meeting, time and place was posted and given to each Commissioner. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Present were board members: Wayne Christner, Kevin Fornoff and Barry Richards; Susan Messersmith, County Clerk. D. Eugene Garner, County Attorney joined the meeting via Zoom. Chair announced that a current copy of the Open Meetings Act was available for review and was posted in the room where the meeting was being held.

Chairman Christner opened the meeting at 10:30 A.M. Roll call: Christner, present; Fornoff, present; Richards, present.

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

Christner moved, second by Fornoff to approve the minutes of the May 30, 2025, Board of Equalization Meeting. Discussion held. Roll call: Christner, yes; Fornoff, yes; Richards, yes. Motion carried.

The Board acknowledged receipt of the Assessor's Three-Year Plan of Assessment for years 2025-2027.

The following documents, which are on file in electronic or paper form in the office of the County Assessor, were marked Exhibit #1 and entered into the record:

Nebraska Assessors Manual including Statutes, Directives, Rules and Regulations.

Copy of the Certification of Completion of the Revision of the 2025 Assessment Roll.

Copy of the average levels of assessment of residential, commercial and agricultural properties.

Copy of the process used for the 2025 Hayes County Revaluation

Copy of depreciation tables obtained using qualified sales data.

Marshall and Swift Residential and Commercial Manuals.

Copy of State Statutes 77-1501 to 77-1515 Equalization by County Board

Copy of Statutes 77-1371 comparable sales, use guidelines.

Copy of Rules and Regulation #40 and #50

Copy of 2025 Land/Lot Tables

Copy of 2025 Reports and Opinion of the Property Tax Administrator including statistical reports & Assessment actions.

Copies of letters sent to each protestant providing statutory notice of hearing date and time were presented.

Board acknowledged receipt of Assessor's Certification, that a copy of that portion of the property record files which substantiate the calculation of the protested value is maintained in the County Assessor's office in electronic or paper form, and the same was marked Exhibit #2.

Chairman Christner gave the following opening statement: *While we want to give every protestant a fair and reasonable opportunity to present their protest(s), we do ask that you provide only your facts and opinion(s) as to value in a courteous and professional manner. We recognize your right to record the proceedings but would respectfully request that you be courteous to those in attendance and that you announce that you are recording all or any portion of these proceedings.*

The following property valuation protests were read, reviewed and discussed. Property record cards for all filed 2025 property valuation protests are maintained in the County Assessor's office in electronic and/or paper form.

Protest	Protestant	
Protest # 2025-01 & 02	Clifton Wright	Present
Protest # 2025-03	Lawrence Becvar	Not present
Protest # 2025-04	James Widger & Brett Widger	James was present
Protest # 2025-05	Jeffrey Steinke	Present
Protest # 2025-06	Buffalo Plains Genetics LLC	Present

The Board took the protests under advisement. Chairman Christner announced *Protestants will be notified of the Board's final decision via first class mail. If you disagree with the Board's action, you have the right to appeal to the Nebraska Tax Equalization and Review Commission.*

Fornoff moved, second by Richards to follow assessor recommendation on Protest 2025-01 and set value of property 430001244 at \$569,555.00. Discussion held. Roll call vote: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

Fornoff moved, second by Christner to follow Assessor recommendation on Protest 2025-02 and set value of property 430016840 at \$212,030.00. Discussion was held. Roll call vote: Richards, yes; Christner, yes; Fornoff, yes. Motion carried.

Richards moved, second by Fornoff to follow assessor recommendation on Protest 2025-03 and set value of property 430054205 at \$179,955.00. Discussion was held. Roll call vote: Christner, yes; Fornoff, yes; Richards, yes. Motion carried.

Richards moved, second by Christner to follow assessor recommendation on Protest 2025-04 and set value of property 430054238 at \$11,890.00. Discussion held. Roll call vote: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

Fornoff moved, second by Christner to follow Assessor recommendation on Protest 2025-05 and set value of property 430016948 at \$686,800.00. Discussion was held. Roll call vote: Richards, yes; Christner, yes; Fornoff, yes. Motion carried.

Richards moved, second by Fornoff to dismiss protest 2025-06, in relation parcel 430056076, pursuant to Neb. Rev. Stat. 77-1502(2). Discussion was held. Roll call vote: Christner, yes; Fornoff, yes; Richards, yes. Motion carried.

The Board reviewed submitted Damaged Real Property Forms, photos, inspections and review summaries.

Fornoff moved, second by Richards to reassess property 430016034, DP-2025-01, and set value of property at \$540,830.00. Discussion held. Roll call vote: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

Fornoff moved, second by Richards to reassess property 430055323, DP 2025-02, and set value of property at \$44,610.00. Discussion was held. Roll call vote: Richards, yes; Christner, yes; Fornoff, yes. Motion carried.

Christner moved, second by Fornoff to reassess property 430016042, DP 2025-03, and set value of property at \$192,730.00. Discussion was held. Roll call vote: Christner, yes; Fornoff, yes; Richards, yes. Motion carried.

Richards moved, second by Fornoff to approve the change of value on parcels 430018371. Roll call: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

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

Christner adjourned the meeting at 3:25 P.M.