

Hayes County Board of Equalization

A meeting of the Hayes County Board of Equalization was scheduled for April 14, 2025, at 1:30 P.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 *McCook Gazette* on April 7, 2026, 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 1:34 P.M. Those present were board members: Wayne Christner, Barry Richards, and Kevin Fornoff; and Susan Messersmith, County Clerk. D. Eugene Garner, County Attorney, was present by phone.

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

Christner moved, second by Fornoff 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 October 14, 2025, Board of Equalization meeting. Discussion held. Roll call: Christner, yes; Fornoff, yes; Richards, yes. Motion carried.

Richards moved, second by Fornoff to approve Tax Correction 2026-01 for tax year 2022 for real estate parcel 430015216. Discussion held. Roll call: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

Richards moved, second by Fornoff to approve the change of value on parcels 430009887 and 430001335. Discussion held. Roll call: Richards, yes; Christner, yes; Fornoff, yes. Motion carried.

Richards 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 1:43 P.M.

Hayes County Clerk

Board Chairman