

Hayes County Board of Equalization

A meeting of the Hayes County Board of Equalization was scheduled for April 30, 2026, 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 *McCook Gazette* on April 23, 2026, and posted in accordance with law.

Chairman Christner called the meeting to order at 8:30 A.M. 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. All proceedings shown hereafter were taken while the convened meeting was open to the attendance of the public.

Those present were board members: Wayne Christner, Barry Richards, Kevin Fornoff; Susan Messersmith, County Clerk, D. Eugene Garner, County Attorney and Michael Andrew.

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

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

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

Christner moved, second by Fornoff to approve the change of value on parcels 430024908, 430001341, 430024711, 430024703, and 430001337. Discussion held. Roll call: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

Christner moved, second by Fornoff to approve to approve Tax Correction 2026-02 for tax year 2025 for personal property parcel 430031688. 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 8:48 A.M.

Hayes County Clerk

Board Chairman