

Hayes County Board of Equalization
Hayes Center, NE
July 14, 2026

A meeting of the Hayes County Board of Equalization was held July 14, 2026, at the Hayes County Courthouse, 505 Troth Street, Hayes Center, Nebraska. Advance notice of the meeting, including the time and place, was given to each Commissioner, published in the *McCook Gazette* on July 7, 2026, and posted in accordance with law.

Chairman Christner 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. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman Christner opened the meeting at 1:00 P.M. Present were board members: Wayne Christner, Kevin Fornoff and Barry Richards; Susan Messersmith, County Clerk. D. Eugene Garner, County, Attorney via phone. Daniel VanCura, protestant.

Fornoff moved, seconded by Christner 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 May 29, 2026, 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 2026-2028.

Chairman Christner recessed the Board of Equalization meeting for the Public Protest Hearing at 1:10 P.M.

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.
2026 Reports and Opinion of the Property Tax Administrator including statistical report & assessment actions.
Copy of the Certification of Completion of the Revision of the 2026 Assessment Roll.
Copy of the average levels of assessment of residential, commercial and agricultural properties.
Copy of the process used for the 2026 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 2026 Land/Lot Tables

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 protest was read, reviewed and discussed. Property record cards for all filed 2026 property valuation protests are maintained in the County Assessor's office in electronic and/or paper form.

Protest

Protestant

The Board took the protest 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.*

Christner moved, seconded by Fornoff to close the Public Protest Hearing and return to the Board of Equalization meeting at 1:20 P.M. Discussion held. Roll call: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

Fornoff moved, seconded by Christner to follow assessor recommendation on Protest 2026-01 and set value of property 430020684 at \$17,605.00. Discussion held. Roll call: Richards, yes; Christner, yes; Fornoff, yes. Motion carried.

Christner moved, seconded by Richards to approve Tax Corrections 2026-03 & 2026-04 for parcel 430016735. Discussion held. Roll call: Christner, yes; Fornoff, yes; Richards, yes. Motion carried.

Christner moved, seconded by Richards to approve Tax Corrections 2026-05 & 2026-06 for parcel 430016751. Discussion held. Roll call: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

Fornoff moved, seconded by Richards to approve Tax Corrections 2026-07 & 2026-08 for parcel 430016794. Discussion held. Roll call: Richards, yes; Christner, yes; Fornoff, yes. Motion carried.

Richards moved, seconded by Fornoff to approve Tax Corrections 2026-10 & 2026-11 for parcel 430017081. Discussion held. Roll call: Christner, yes; Fornoff, yes; Richards, yes. Motion carried.

Richards moved, seconded by Fornoff to approve the change of value on parcels 430027362, 430037187, 430005881, 430003552, 430017081, 430016735, 430016751, 430016794. Discussion held. Roll call: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

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

Chairman Christner adjourned the meeting at 1:40 P.M.

Hayes County Clerk

Board Chairman