

Hayes County Board of Equalization

A meeting of the Hayes County Board of Equalization was scheduled for August 31, 2026, at 8:30 A.M. in the Hayes County Courthouse in Hayes Center, Nebraska. Advance notice of the meeting, including time and place was given to each Commissioner, published in the *McCook Gazette* on August 25, 2026, and posted in accordance with law.

Chairman Christner called the meeting to order at 8:35 A.M. The Open Meetings Act was available for review, and the Chair indicated the location of such copy in the room where the meeting was being held. All proceedings hereafter shown were taken while the convened meeting was open to public attendance.

Those present were board members: Wayne Christner, Barry Richards, Kevin Fornoff; Susan Messersmith, County Clerk, and Alec McKillip, Deputy Sheriff.

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.

Christner moved, second by Fornoff to approve the minutes of July 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 real estate parcels 430016832, 430037191, 430042922, 430012276, 43037193, 430022409, 430022395 and personal property parcel 430055833. Discussion held. Roll call: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

Richards moved, seconded by Fornoff to approve Tax Correction 202612 for parcel 430055833. Discussion held. Roll call: Richards, yes; Christner, yes; Fornoff, yes. Motion carried.

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

There being no further discussion, Chairman Christner adjourned the meeting at 8:52 A.M.

Hayes County Clerk

Board Chairman