

Hayes County Board of Equalization

A meeting of the Hayes County Board of Equalization was scheduled for September 30, 2026, at 8:30 A.M. in the Hayes County Courthouse in Hayes Center, Nebraska. Advance notice of the meeting, including the time and place was given to each Commissioner, published in the *McCook Gazette* on September 24, 2026, and posted in accordance with law.

Chairman Christner called the meeting to order at 8:36 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.

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

Fornoff moved, seconded by Richards to approve the minutes of August 31, 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 430042922, 430006535, 430037197, 430056217, 430027195, 430037199. Discussion held. Roll call: Fornoff, yes; Richards, yes; Christner, yes. Motion carried.

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

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

Hayes County Clerk

Board Chairman