

## Proceedings of the Commissioners

The Sheridan County Board of Commissioners (BOC) met on Tuesday, March 10, 2026, at the County Courthouse. Notice of the meeting was published in the Sheridan County Journal Star and on the County website, sheridancounty.ne.gov. The meeting was open to the public and conducted in accordance with the provisions of the Nebraska Open Meetings Act.

Present were Chairman James Krotz, Commissioners Dan Kling and Bruce Messersmith, Clerk Sindy Coburn and Treasurer Renee Thies.

Assessor Tina Skinner proposed ten Tax List Corrections to the Board of Equalization (BOE). These corrections were made necessary when the State audit of 2022 Homestead Exemption applications revealed that four of the applicants did not qualify for the exemption and six of the applicants qualified only for a partial exemption. The County Assessor does not receive the applications nor grant Homestead Exemptions – the State does. Once approved by the State, the Assessor's sole responsibility is to enter them on the County Tax List. When the State discovers a problem with an Exemption, they notify the Assessor who must then make the necessary corrections to the Tax List, an action that can take place only with the Board of Equalization. If an Exemption is reduced or revoked, the property owner then has to pay the taxes that were not collected for 2022. Such unfortunate taxpayers may be tempted to speak ill of the Assessor, but they should more properly direct their ire toward the State. The BOE approved all ten of the Corrections.

Interim Road Superintendent Rod Norton presented his review of the two bids received for the contract hauling of 10,000 tons or more of ¾" base course red rock from South Dakota. The BOC concurred with Norton's review and voted to accept the bid from Sherburn Trucking LLC of Chadron. Sherburn committed to provide a minimum of 3 trucks to deliver 6 loads per day 5 times per week. Each load is to weigh 26 tons and the agreed rate per mile (per ton) is \$0.189.

Norton reported that Olson Engineering has been engaged as the environmental consultant and A & E as the design consultant for the Antioch area asphalt overlay project. Mark Cover appeared to discuss with the Board certain aspects of the decision-making process in the Antioch area Road Districts.

Norton reported that 2 retrievers, 7 motor graders and 7 trucks are on the roads.

The Board and Norton discussed the possible implementation of a five-year replacement plan for county road signs. The signs must be inspected regularly using a very costly reflectometer (shared with two other counties) in a very labor-intensive process and replaced if they have become too faded. Norton suggested that it might be more cost effective to simply replace the county's 2000 signs on a regular rotation.

Veteran's Service Officer Jason Hotz reported that his office initiated 114 new claims over the past 12 months and provided 67 medical transports in the past 6 months. He also presented the recent newspaper ad outlining the details of the new motor vehicle tax exemption for disabled veterans.

The BOC discussed the proposed lease agreement for the County Extension Office and decided to make a counteroffer.

Sheriff Jeff Brewer reported that it was time to begin the lengthy process of buying and outfitting a new patrol vehicle.

The next regularly scheduled meeting of the BOE/BOC will be Tuesday, March 17. The minutes of this and all meetings of the Board of Commissioners will be available to the public at the office of the Sheridan County Clerk and now are available online at [sheridancounty.ne.gov](http://sheridancounty.ne.gov).

Submitted by James Krotz