

## BOARD OF EQUALIZATION MINUTES

JANUARY 13, 2026

The Sheridan County Board of Equalization met in regular session at 9 A.M. on January 13, 2026. All members present along with County Clerk Cindy Coburn, Deputy Assessor Linda Raymer, Treasurer Renee Thies and Interim Road Superintendent Rod Norton.

Krotz stated that the meeting would be conducted in accordance with the provisions of the Nebraska Open Meeting Act. This meeting was published in the Sheridan County Journal Star on January 7, 2026 and posted on the official website.

Kling made a motion to accept the agenda. Messersmith seconded the motion. With a roll call vote all voted aye. Kling made a motion to approve the minutes of 12-23-2025. Krotz seconded the motion. With a roll call vote Krotz and Kling voted aye and Messersmith abstained.

Deputy Assessor Linda Raymer presented the board with some corrections.

Messersmith made a motion to approve correction #217 for Rocky & Lindsey Rawles removing a yard shed. Kling seconded the motion. With a roll call vote all voted aye.

Kling made a motion to approve correction #218 for Jani Ainslie because she did not receive her 2024 homestead exemption. Messersmith seconded the motion. With a roll call vote all voted aye.

Public Comment: None.

Adjourn: 9:10 A.M.

Attest: Cindy L. Coburn, Clerk

James Krotz, Chairman

