

BOARD OF EQUALIZATION MINUTES

MARCH 10, 2026

The Sheridan County Board of Equalization met in regular session at 9 A.M. on March 10, 2026. All members present along with County Clerk Sindy Coburn, County Treasurer Renee Thies, Interim Road Superintendent Rod Norton, Mark Cover and Todd Sherburn.

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 March 4 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. Messersmith made a motion to approve the minutes of 2-24-2026. Kling seconded the motion. With a roll call vote all voted aye.

County Assessor Tina Skinner presented the board with several corrections, necessary after the State audit of the 2022 Homestead Exemption applications revealed new evidence. The State grants the Homestead Exemptions on the information that is provided to them by the homeowner. The State then notifies the Assessor and she enters the information on the County Tax List.

Messersmith made a motion to accept correction #223 for Bernard L Ganshert showing that he should not have received a Homestead Exemption for tax year 2022. Kling seconded the motion. With a roll call vote all voted aye.

Kling made a motion to accept correction #224 for David & Melanie Sexson showing that they should not have received a Homestead Exemption for tax year 2022. Messersmith seconded the motion. With a roll call vote all voted aye.

Messersmith made a motion to accept correction #225 for Rickey Cerny showing that he should not have received a Homestead Exemption for tax year 2022. Kling seconded the motion. With a roll call vote all voted aye.

Kling made a motion to accept correction #226 for Monte & Sheila Orr showing that they should not have received a Homestead Exemption for tax year 2022. Messersmith seconded the motion. With a roll call vote all voted aye.

Messersmith made a motion to accept correction #227 for Janet Hess showing that she should have received a 20% exemption instead of 100%. Kling seconded the motion. With a roll call vote all voted aye.

Kling made a motion to accept correction #228 for John & Linda Hotz showing that they should have received a 70% exemption instead of an 80%. Messersmith seconded the motion. With a roll call vote all voted aye.

Kling made a motion to accept correction #229 for Dennis Thompson showing that he should have received a 20% exemption instead of a 100%. Messersmith seconded the motion. With a roll call vote all voted aye.

Messersmith made a motion to accept correction #230 for Danny & Mary Davis showing that they should have received a 60% exemption instead of a 70%. Kling seconded the motion. With a roll call vote all voted aye.

Messersmith made a motion to accept correction #231 for Kathy Bate-Trustee showing that she should have received a 20% exemption instead of a 100%. Kling seconded the motion. With a roll call vote all voted aye.

Kling made a motion to accept correction #232 for Elwyn Myers showing that he should have received a 70% exemption instead of a 80%. Messersmith seconded the motion. With a roll call vote all voted aye.

Public Comment: None.

Adjourn: 9:20 A.M.

Attest: **Sindy L. Coburn** County Clerk

James Krotz, Chairman