

BOARD OF EQUALIZATION MINUTES

AUGUST 18, 2026

The Sheridan County Board of Equalization met in regular session at 9 A.M. on August 18, 2026. All members present along with County Clerk Sindy Coburn, Treasurer Renee Thies, Assessor Tina Skinner and Clerk of District Court Clerk Carol Stouffer.

Krotz stated that the meeting would be conducted in accordance with the provisions of the Nebraska Open Meeting Act. This meeting was posted on the official website and published in the Sheridan County Journal Star on August 12, 2026.

Messersmith made a motion to accept the agenda. Kling seconded the motion. With a roll call vote all voted aye.

Messersmith made a motion to approve 8-11-2026 minutes. Kling seconded the motion. With a roll call vote all voted aye.

Assessor Tina Skinner informed the board that the State has done an audit of the 2023 Homestead Exemptions. Several changes were made.

Messersmith made a motion to accept the decision of the State to change the homestead exemption from 100% to 80% for Lawrence F & Janice E Elsner. Kling seconded the motion. With a roll call vote all voted aye.

Messersmith made a motion to accept the decision of the State to change the homestead exemption from 30% to 10% for Genevieve Hatch. Kling seconded the motion. With a roll call vote all voted aye.

Messersmith made a motion to accept the decision of the State to change the homestead exemption from 100% to 90% for Wendell Hunter. Kling seconded the motion. With a roll call vote all voted aye.

Messersmith made a motion to accept the decision of the State to change the homestead exemption from 80% to 10% for Harry Jo & Robin Sager. Kling seconded the motion. With a roll call vote all voted aye.

Messersmith made a motion to accept the decision of the State to change the homestead exemption from 40% to 10% for Randy P & Betty M Turman. Kling seconded the motion. With a roll call vote all voted aye.

Messersmith made a motion to accept the decision of the State to change the homestead exemption from 80% to 50% for James A & Janelle A Anderson. Kling seconded the motion. With a roll call vote all voted aye.

At 9:10 A.M. Mark Cover entered the meeting.

Kling made a motion to approve correction sheet #240 for P W Properties, LLC DBA Half Diamond E Coffee Co to accelerate the personal property tax due to it selling. Messersmith seconded the motion. With a roll call vote all voted aye.

No Public Comment

Adjourn: 9: 18 A.M.

Attest: Sindy Coburn, Clerk

James Krotz, Chairman