

**BUFFALO COUNTY BOARD OF COMMISSIONERS
BUFFALO COUNTY BOARD OF EQUALIZATION
TUESDAY, APRIL 14, 2026**

The Buffalo County Board of Commissioners and the Buffalo County Board of Equalization met on Tuesday, April 14, 2026 at 9:00 A.M. and 9:30 A.M. Chairperson Morrow called the meeting to order and led those present in the Pledge of Allegiance. The following Board members responded to roll call: Timothy Higgins, Ivan Klein, Myron Kouba, Ronald Loeffelholz, Daniel Lynch, Bill Maendele and Sherry Morrow. A copy of the acknowledgment and receipt of notice and agenda by the Board of Commissioners is attached to these minutes. Public notice of this meeting was published/posted in the Kearney Hub, on the Buffalo County website, and the bulletin boards located outside the County Clerk’s office and County Board Room on April 9, 2026. Chairperson Morrow announced that in accordance with Section 84-1412 of the Nebraska Revised Statutes, a current copy of the Open Meetings Act is available for review and posted at the back of the Board Room. County Clerk Heather Christensen took all proceedings hereinafter shown; while the convened meeting was open to the public. Deputy County Attorney Andrew Hoffmeister was present.

REGULAR AGENDA

Moved by Lynch and seconded by Higgins to approve the March 24, 2026 Board meeting minutes. Upon roll call vote, the following Board members voted "Aye": Lynch, Higgins, Klein, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

Lieutenant Robert Tubbs, as well as Dispatchers Catherine Wiseman and Corinna Horkey were present for the Proclamation of the National Public Safety Telecommunicators Week. Commissioner Lynch read into record the Proclamation for National Public Safety Telecommunicator’s Week and thanked those who serve Buffalo County. Moved by Loeffelholz and seconded by Kouba to proclaim the week of April 12, 2026 through April 18, 2026 as “National Public Safety Telecommunicators Week” in Buffalo County with the following Resolution 2026-11. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Kouba, Higgins, Klein, Lynch, Maendele and Morrow. Motion declared carried.

RESOLUTION 2026-11

Name the Week April 12, 2026 through April 18, 2026 as “National Public Safety Telecommunicators Week” in Buffalo County

WHEREAS, every day, dedicated public safety telecommunicators serve the people of Buffalo County by answering their requests for emergency assistance and dispatching the appropriate law enforcement, fire, or emergency medical personnel as quickly as possible; and

WHEREAS, the professional public safety telecommunicator is that vital link between the citizens who call 9-1-1 and the law enforcement, fire and emergency personnel who may save their life or property in an emergency; and

WHEREAS, the safety of Buffalo County’s first responders depends on the quality and accuracy of information obtained by professional public safety telecommunicators and delivered via radio, telephone and computers services; and

WHEREAS, the critical functions performed by professional public safety telecommunicators also include those related to highway safety, road maintenance, public utilities and other services that affect the health and safety of our citizens; and

WHEREAS, emergencies can strike at any time, so we rely on the vigilance and preparedness of these individuals 24 hours a day, 365 days a year.

NOW, THEREFORE, BE IT RESOLVED BY THE BUFFALO COUNTY BOARD OF COMMISSIONERS that Buffalo County enjoys the highest standards of public health and safety, and we owe a great debt to the men and women who, by applying their expertise in telecommunications, help to make that achievement possible. During this special observance, we acknowledge that debt and extend a heartfelt thanks to each of them.

At 9:06 A.M. County Attorney Shawn Eatherton arrived.

Moved by Higgins and seconded by Klein to ratify the following April 3, 2026 payroll claims processed by the County Clerk. Upon roll call vote, the following Board members voted "Aye": Higgins, Klein, Kouba, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

APRIL 3, 2026 PAYROLL

GENERAL FUND			
NET PAYROLL			379,675.30
AMERICAN FAMILY LIFE	I	PREMIUMS	1,185.56
RETIREMENT PLANS AMERITAS	R	EMPE RET	66,401.05
BUFFALO CO TREASURER	I	PREMIUMS	181,491.00
DAWSON CO COURT	E	GARNISHMENT	301.54

EMPOWER ANNUITY INS	R	DEFERRED COMP	1,075.00
FIRST CONCORD	E	FLEX FUNDS	8,198.54
FIRST NATIONAL BANK	T	FEDERAL TAXES	123,659.70
KEARNEY UNITED WAY	E	DONATIONS	40.00
MADISON NATIONAL	I	PREMIUMS	1,187.31
MADISON NATIONAL	I	LT DISABILITY	331.09
METLIFE	E	DENTAL	4,510.78
NATIONWIDE RETIREMENT	R	DEFERRED COMP	2,382.00
NE CHILD SUPPORT	E	CHILD SUPPORT	876.50
STATE OF NE	T	STATE TAXES	17,485.19
VISION SERVICE PLAN	E	EMPE VSP EYE	1,248.10
ROAD FUND			
NET PAYROLL			69,218.42
AMERICAN FAMILY LIFE	I	PREMIUMS	873.38
RETIREMENT PLANS AMERITAS	R	EMPE RET	11,070.63
BUFFALO CO TREASURER	I	PREMIUMS	5,266.00
FAMILY SUPPORT REGISTRY	E	GARNISHMENT	75.00
FIRST CONCORD	E	FLEX FUNDS	1,087.46
FIRST NATIONAL BANK	T	FEDERAL TAXES	19,703.06
MADISON NATIONAL	I	PREMIUMS	221.56
MADISON NATIONAL	I	LT DISABILITY	101.03
METLIFE	E	DENTAL	1,029.14
NATIONWIDE RETIREMENT	R	DEFERRED COMP	272.50
STATE OF NE	T	STATE TAXES	2,688.58
VISION SERVICE PLAN	E	EMPE VSP EYE	324.54
WEED FUND			
NET PAYROLL			6,048.95
RETIREMENT PLANS AMERITAS	R	EMPE RET	952.19
BUFFALO CO TREASURER	I	PREMIUMS	423.00
FIRST CONCORD	E	FLEX FUNDS	33.33
FIRST NATIONAL BANK	T	FEDERAL TAXES	1,861.61
MADISON NATIONAL	I	LT DISABILITY	4.18
METLIFE	E	DENTAL	66.92
STATE OF NE	T	STATE TAXES	252.48

Moved by Loeffelholz and seconded by Klein to approve the early claim submitted by the County Clerk as listed below. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Klein, Higgins, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

ROAD FUND			
State of NE Motor FUEL	F	FUELS TAX	2,300.00

Moved by Higgins and seconded by Kouba to accept the County Clerk March 2026 Journal Entry Report. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Maendele and seconded by Lynch to accept the Clerk of the District Court March 2026 Report. Upon roll call vote, the following Board members voted "Aye": Maendele, Lynch, Higgins, Klein, Kouba, Loeffelholz and Morrow. Motion declared carried.

Moved by Higgins and seconded by Maendele to accept the Buffalo County Treasurer March 2026 Fund Balance Report. Upon roll call vote, the following Board members voted "Aye": Higgins, Maendele, Klein, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

Moved by Maendele and seconded by Klein to approve the following Resolution 2026-12 authorizing County Attorney Eatherton to proceed with the foreclosure of County owned Tax Sale Certificates. Upon roll call vote, the following Board members voted "Aye": Maendele, Klein, Higgins, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

RESOLUTION 2026-12

WHEREAS, The Revised Statutes of Nebraska, 77-1901 through 77-1918 provides upon resolution by the County Board of Commissioners for foreclosure and sale of Real Estate Properties upon which Tax Sale Certificates have been placed and delinquent for three years, and

WHEREAS, the following Tax Sale Certificates have been placed on Real Estate Properties in Buffalo County, to wit:
Numbers: 23189

NOW THEREFORE BE IT RESOLVED, that the Buffalo County Board of Commissioners authorize the foreclosure and sale of the above referenced Tax Sale Certificates and request the County Attorney to proceed to such foreclosure and sale, in accordance with the laws of the State of Nebraska.

Moved by Lynch and seconded by Higgins to approve the First Concord Benefits Group Flexible Benefits Plan 2026 Amendment. Upon roll call vote, the following Board members voted "Aye": Lynch, Higgins, Klein, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

Following discussion, it was moved by Higgins and seconded by Kouba to approve the Fidlar Technologies Life Cycle Agreement and authorize Register of Deeds Jennifer Schleusener to sign agreement. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

After discussion, it was moved by Maendele and seconded by Lynch to authorize the donation of surplus emergency light bars equipment. Upon roll call vote, the following Board members voted "Aye": Maendele, Lynch, Higgins, Klein, Kouba, Loeffelholz and Morrow. Motion declared carried.

Moved by Higgins and seconded by Kouba to approve the Manager application for Brenda Schroeder in connection with the liquor license for Farmers Cooperative Association, 35885 Ravenna Road, Ravenna, Nebraska. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

Chairperson Morrow instructed County Clerk Christensen to open and read aloud the submitted bids for County Health Benefit Consultant. Bids were submitted from the following companies: Wilson Partners, Holmes Murphy, Nebraska Association of County Officials (NACO), Gallagher Benefits Services, and Caravus. The Human Resources/Insurance Committee will review the bids and come back with recommendations at the next meeting on Tuesday, April 28, 2026.

Chairperson Morrow instructed County Clerk Christensen to open and read aloud the submitted bids for Pickleball Courts at the Buffalo County Recreation area. Bids were submitted from the following companies: Tarkett Sports, RMV Construction, and McConnell & Associates. Facilities Director Stephen Gaasch will review the bids and come back later in the meeting with a recommendation.

Chairperson Morrow reviewed the following correspondence. Alliance for the Future of Agriculture in Nebraska sent copies of the Moving to the Country brochure, along with a County Setback Distance card. A copy of the letter was given to the Zoning Administrator. City of Kearney sent a letter regarding the Planning Commission Agenda for April 17, 2026. City of Kearney also sent a public hearing notification regarding city owned parcel (610157000) near the Law Enforcement Center (LEC). Notice sent due to Buffalo County owning property within 300 feet. Rezoning No. 2026-12 submitted by the City of Kearney from M-1 Limited Industrial District to Mixed Use District. Hearing date is on Friday, April 17, 2026 at 9:00 A.M. National Resource Conservation Service sent a letter in cooperation with Central Platte Natural Resources District is rescinding the Notice of Intent to prepare an Environmental Impact Statement for the Wood River Watershed in Buffalo, Custer, Dawson, Hall, and Merrick Counties in Nebraska. Nebraska Commission on Law Enforcement and Criminal Justice sent a letter regarding the Jail Standard Annual Inspection Report. Scott Wheeler sent a letter requesting a Letter of Support from the Buffalo County Board of Commissioners regarding the 70th Anniversary of the Lawrence Welk Show. Chairperson Morrow called on each Board member present for committee reports and recommendations.

Moved by Maendele and seconded by Kouba to recess the regular meeting of the Board of Commissioners at 9:37 A.M. and reconvene as a Board of Equalization. Upon roll call vote, the following Board members voted "Aye": Maendele, Kouba, Higgins, Klein, Loeffelholz, Lynch and Morrow. Motion declared carried.

BOARD OF EQUALIZATION

Chairperson Morrow called the Board of Equalization to order in open session. County Treasurer Brenda Rohrich and County Assessor Roy Meusch were present.

Chairperson Morrow opened the public hearing at 9:37 A.M. for Permissive Exemption application submitted by Jacobsen, Orr, Lindstrom & Holbrook, P.C., LLO-Trustees. Coy Clark, Attorney addressed the Board and answered any questions. No one else addressed the Board and Chairperson Morrow closed the hearing at 9:39 A.M. Moved by Maendele and seconded by Lynch to approve the Permissive Exemption Application submitted by Jacobsen, Orr, Lindstrom & Holbrook, P.C., LLO-Trustees for parcel 604240048 as presented and as determined by the County Board to meet the statutory rules as required for exemption status. Upon roll call vote, the following Board members voted "Aye": Maendele, Lynch, Higgins, Klein, Kouba, Loeffelholz and Morrow. Motion declared carried.

Chairperson Morrow opened the public hearing at 9:39 A.M. for Permissive Exemption application submitted by Buffalo County Community Health Partners. Jon Brandt, Vice Chair addressed the Board and answered any questions. No one else addressed the Board and Chairperson Morrow closed the hearing at 9:40 A.M. Moved by Loeffelholz and seconded by Lynch to approve the Permissive Exemption Application submitted by Buffalo County Community Health Partners for parcel 603566505 as presented and as determined

by the County Board to meet the statutory rules as required for exemption status. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, Maendele and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Maendele to approve Tax List Correction numbered 5221 submitted by County Assessor Meusch. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Maendele, Higgins, Klein, Kouba, Lynch and Morrow. Motion declared carried.

Moved by Higgins and seconded by Lynch to approve the Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for American Red Cross for a 2017 Dodge Caravan (30815) Passenger Car. Upon roll call vote, the following Board members voted "Aye": Higgins, Lynch, Klein, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Lynch to approve the Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for Community Action Partnership of Mid-Nebraska for a 2019 Kia Optima and a 2022 Chevy Equinox. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Maendele and Morrow. Abstain: Kouba. Motion declared carried.

Moved by Maendele and seconded by Klein to adjourn the Board of Equalization and return to the regular meeting of the Board of Commissioners at 9:44 A.M. Upon roll call vote, the following Board members voted "Aye": Maendele, Klein, Higgins, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

REGULAR AGENDA

Facilities Director Gaasch came back after reviewing the Pickleball Courts bids and recommended rejecting all bids due to being over the amount estimated by the project engineer. After discussion it was moved by Loeffelholz and seconded by Maendele to reject all Pickleball Courts bids due to being over the amount estimated by the project engineer. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Maendele, Higgins, Klein, Kouba, Lynch and Morrow. Motion declared carried.

Chairperson Morrow called for Citizen's forum and no one addressed the Board.

Chairperson Morrow asked if there was anything else to come before the Board at 9:49 A.M. before she declared the meeting adjourned until the regular meeting at 9:00 A.M. on Tuesday, April 28, 2026.

ATTEST:

Sherry L. Morrow, Chairperson
Buffalo County Board of Commissioners

Heather A. Christensen
Buffalo County Clerk

(SEAL)