

**BUFFALO COUNTY BOARD OF COMMISSIONERS
BUFFALO COUNTY BOARD OF EQUALIZATION
TUESDAY, MARCH 10, 2026**

The Buffalo County Board of Commissioners and the Buffalo County Board of Equalization met on Tuesday, March 10, 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 March 5, 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. County Attorney Shawn Eatherton, Deputy County Attorney Andrew Hoffmeister and Deputy County Attorney Josiah Davis were present.

REGULAR AGENDA

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

Moved by Higgins and seconded by Loeffelholz to ratify the following March 6, 2026 payroll claims processed by the County Clerk. Upon roll call vote, the following Board members voted "Aye": Higgins, Loeffelholz, Klein, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

MARCH 6, 2026 PAYROLL

GENERAL FUND			
NET PAYROLL			400,123.34
AMERICAN FAMILY LIFE	I	PREMIUMS	1,469.23
RETIREMENT PLANS AMERITAS	R	EMPE RET	70,283.53
BUFFALO CO TREASURER	I	PREMIUMS	184,544.00
DAWSON CO COURT	E	GARNISHMENT	302.13
EMPOWER ANNUITY INS	R	DEFERRED COMP	1,075.00
FIRST CONCORD	E	FLEX FUNDS	8,442.70
FIRST NATIONAL BANK	T	FEDERAL TAXES	132,261.35
KEARNEY UNITED WAY	E	DONATIONS	40.00
MADISON NATIONAL	I	PREMIUMS	1,233.66
MADISON NATIONAL	I	LT DISABILITY	324.01
METLIFE	E	DENTAL	4,632.79
NATIONWIDE RETIREMENT	R	DEFERRED COMP	2,382.00
NE CHILD SUPPORT	E	CHILD SUPPORT	876.50
STATE OF NE	T	STATE TAXES	18,704.01
VISION SERVICE PLAN	E	EMPE VSP EYE	1,283.26
ROAD FUND			
NET PAYROLL			68,539.22
AMERICAN FAMILY LIFE	I	PREMIUMS	873.38
RETIREMENT PLANS AMERITAS	R	EMPE RET	10,956.03
BUFFALO CO TREASURER	I	PREMIUMS	5,236.00
FAMILY SUPPORT REGISTRY	E	GARNISHMENT	75.00
FIRST CONCORD	E	FLEX FUNDS	1,087.46
FIRST NATIONAL BANK	T	FEDERAL TAXES	19,409.38
MADISON NATIONAL	I	PREMIUMS	219.16
MADISON NATIONAL	I	LT DISABILITY	96.41
METLIFE	E	DENTAL	1,029.14
NATIONWIDE RETIREMENT	R	DEFERRED COMP	272.50
STATE OF NE	T	STATE TAXES	2,655.69
VISION SERVICE PLAN	E	EMPE VSP EYE	319.73
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 Lynch to accept the Clerk of the District Court February 2026 Report. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, Maendele and Morrow. Motion declared carried.

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

Moved by Higgins and seconded by Klein to approve the addition of pledged collateral in the amount of \$300,000.00 for the Buffalo County Treasurer at Town & Country Bank. Upon roll call vote, the following Board members voted "Aye": Higgins, Klein, Kouba, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Higgins and seconded by Klein to approve the addition of pledged collateral in the amount of \$145,000.00 for the Buffalo County Treasurer at Town & Country Bank. Upon roll call vote, the following Board members voted "Aye": Higgins, Klein, Kouba, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

Following discussion, it was moved by Maendele and seconded by Loeffelholz to approve the agreement with Beacon Schneider GIS for additional parcel split and combination services. Upon roll call vote, the following Board members voted "Aye": Maendele, Loeffelholz, Higgins, Klein, Kouba, Lynch and Morrow. Motion declared carried.

After discussion it was moved by Klein and seconded by Loeffelholz to opt into the proposed settlement against "Six Remnant Defendants" and to authorize Buffalo County Board Administrator Lynn Martin to submit all necessary paperwork needed to make claims for these settlement funds and she may do the necessary actions to effectuate the collection of the settlement funds. Upon roll call vote, the following Board members voted "Aye": Klein, Loeffelholz, Higgins, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

Succeeding discussion, it was moved by Kouba and seconded by Maendele to approve the Request for Proposals (RFP) process for Employee Benefit Consulting Services and to set bid due date of Monday, April 13, 2026 at 1:00 P.M. with the bids to be opened on the Tuesday, April 14, 2026 Board of Commissioners meeting. Upon roll call vote, the following Board members voted "Aye": Kouba, Maendele, Higgins, Klein, Loeffelholz, Lynch and Morrow. Motion declared carried.

Chairperson Morrow reviewed the following correspondence. The Housing Development Corporation sent a letter announcing their legal name change and rebrand to NextPoint Home Development along with their recent expansion into additional Nebraska counties. Buffalo County Historical Society sent a regarding America 250: Buffalo County Celebration Time Capsule inviting residents, families and organizations to help preserve a snapshot of life today for future generations. Items will be accepted now through Sunday, August 2, 2026. City of Kearney sent a letter regarding the Planning Commission Agenda for March 20, 2026. County Clerk added the last Planning Commission meeting minutes to the Board packets as requested by the Board. Chairperson Morrow called on each Board member present for committee reports and recommendations.

Facilities Director Stephen Gaasch was present for the following agenda item. Chairperson Morrow instructed County Clerk Christensen to open and read aloud the submitted bids for the 610 Building North Entrance Addition bids were submitted from the following companies; Duncan Theis Construction (DTC) and RMV Construction. Facilities Director Gaasch will review the bids and come back with recommendations later in the meeting.

ZONING

Zoning Administrator Dennise Daniels and Deputy County Attorney Hoffmeister were present for the following Zoning agenda items.

Chairperson Morrow opened the public hearing at 9:17 A.M. for an Administrative Subdivision filed by Mitchell Humphrey, licensed land surveyor, on behalf of Letitia Ann Spencer, also known as Letitia A. Spencer, President of Miracle Farms, Inc. for an Administrative Subdivision to be known as "Rackley Administrative Subdivision." This property is located in Part of the Northeast Quarter of the Southeast Quarter, of Section Twenty-One (21), Township Nine (9) North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska. Licensed land surveyor Humphrey was present to answer any questions. No one else addressed the Board and Chairperson Morrow closed the hearing at 9:19 A.M. Moved by Loeffelholz and seconded by Klein to approve the Administrative Subdivision to be known as "Rackley Administrative Subdivision" with the following Resolution 2026-08. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Klein, Higgins, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

RESOLUTION 2026-08

WHEREAS, Mitch Humphrey, licensed land surveyor, on behalf of Letitia Ann Spencer, also known as Letitia A. Spencer, President of Miracle Farms, Inc., hereinafter referred to as “applicant”, has filed for an Administrative Subdivision for “Rackley Administrative Subdivision”, with the Buffalo County Clerk and/or Zoning Administrator, and

WHEREAS, the Zoning Administrator forwarded this application to this Board, and

WHEREAS, on March 10, 2026, this Board conducted a public hearing and finds:

1. The proposed “Rackley Administrative Subdivision” is in the Agriculture (AG) Zoning District for Buffalo County, Nebraska.
2. The subject tract, presently owned by Miracle Farms, Inc., is referred to as part of parcel 660206100 and is situated in part of Tax Lot 2 and Part of the North Half of the Southeast Quarter, in Section Twenty-One (21), Township Nine (9) North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska. Miracle Farms, Inc. also owns abutting parcel 660206000, which is part of Tax Lot 2 and Part of the North Half of the Southeast Quarter, parcel 660208000, which is part of the South Half of the Southeast Quarter, & parcel 660204000, which is part of the Southwest Quarter Lying South of Highway 30, all are situated in Section Twenty-One (21), Township Nine (9) North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska. The remnancy of the ownership owned by Miracle Farms Inc., is approximately 306 acres.
3. The proposed plat for this subdivision fulfills Buffalo County’s Subdivision Resolution requirements for administrative subdivisions specifically allowed under Section 3.02, together with other provisions applicable, thereto.
4. Maple Road is a county-maintained, open public road and the road abuts on the subdivision’s east side. The width of Maple Road meets this county’s minimum width standards.
5. Title search paperwork has been provided to the Buffalo County Attorney’s Office and that office has cleared title as concerns Buffalo County’s interests based upon the title search documents delivered to that office by applicant.
6. This proposed administrative subdivision should be approved.

NOW THEREFORE, BE IT RESOLVED BY THE BUFFALO COUNTY BOARD OF COMMISSIONERS in regular session with a quorum present, that the plat, “Rackley Administrative Subdivision”, an administrative subdivision located in Part of the Northeast Quarter of the Southeast Quarter, of Section Twenty-One (21), Township Nine (9) North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska, duly made out, acknowledged and certified, is hereby approved, accepted, ratified, and authorized to be filed and recorded in the Office of the Register of Deeds, Buffalo County, Nebraska.

ROAD DEPARTMENT

Highway Superintendent John Maul was present for the following Agenda item.

The Road Committee reviewed the final tabulations for gravel bids submitted on February 24, 2026 and Highway Superintendent Maul presented them to the Board. Moved by Klein and seconded by Lynch to award gravel bids for April 1, 2026 through March 31, 2027 to Ed Broadfoot & Sons Sand & Gravel Inc. for Zones 9 through 11, Zone 14, Zone 18 and Zone 19; Mid Nebraska Aggregate Inc. for Zones 20 through 26; Paulsen Inc. for Zones 1 through 5, Zones 12 through 13 and Zones 16 through 17 and Southwest Gravel Products for Zones 6 through 8 and Zone 15. Upon roll call vote, the following Board members voted "Aye": Klein, Lynch, Higgins, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Maendele to recess the regular meeting of the Board of Commissioners at 9:26 A.M. and reconvene as a Board of Equalization. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Maendele, Higgins, Klein, Kouba, 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.

Moved by Maendele and seconded by Kouba to approve Tax List Corrections numbered 5212 through 5220 submitted by County Assessor Meusch. Upon roll call vote, the following Board members voted "Aye": Maendele, Kouba, Higgins, Klein, Loeffelholz, Lynch and Morrow. Motion declared carried.

Moved by Maendele 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 1999 Cargo Trailer. Upon roll call vote, the following Board members voted "Aye": Maendele, Lynch, Higgins, Klein, Kouba, Loeffelholz and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Higgins to approve the Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for Seneca Sunrise LLC for a 2021 Chrysler Pacifica Passenger Van at a 33.5% partial

exemption. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Higgins, Klein, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Klein and seconded by Lynch to approve the Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for University of Nebraska Foundation for a 2025 Toyota Camry. Upon roll call vote, the following Board members voted "Aye": Klein, Lynch, Higgins, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

Moved by Maendele and seconded by Higgins to adjourn the Board of Equalization and return to the regular meeting of the Board of Commissioners at 9:31 A.M. Upon roll call vote, the following Board members voted "Aye": Maendele, Higgins, Klein, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

REGULAR AGENDA

Due to a scheduling conflict South Central Economic Development District (SCEDD) will reschedule to a future date to give their update.

After discussion it was moved by Higgins and seconded by Lynch to accept and award the bid proposal from RMV Construction for the 610 Building North Entrance Addition. Upon roll call vote, the following Board members voted "Aye": Higgins, Lynch, Klein, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

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

Chairperson Morrow asked if there was anything else to come before the Board at 9:34 A.M. before she declared the meeting adjourned until the regular meeting at 9:00 A.M. on Tuesday, March 24, 2026.

ATTEST:

Sherry L. Morrow, Chairperson
Buffalo County Board of Commissioners

Heather A. Christensen
Buffalo County Clerk

(SEAL)