

**BUFFALO COUNTY BOARD OF COMMISSIONERS
TUESDAY, FEBRUARY 24, 2026**

The Buffalo County Board of Commissioners met on Tuesday, February 24, 2026 at 9:00 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 February 19, 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, Deputy County Attorney Josiah Davis and Deputy County Clerk Rachelle Warner were present.

Chairperson Morrow called for a moment of silence for Register of Deeds Kellie S. John.

Moved by Higgins and seconded by Lynch to approve the February 10, 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.

Commissioner Maendele read into the record Employee Recognitions for the following County Employees: Ellen Province for 5 years of service, Nathan Howe for 10 years of service, Ephraim Valenzuela for 35 years of service and Bob Anderson for 47 years of service.

Moved by Higgins and seconded by Kouba to ratify the following February 20, 2026 payroll claims processed by the County Clerk. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

FEBRUARY 20, 2026 PAYROLL

<u>GENERAL FUND</u>			
NET PAYROLL			377,967.28
AMERICAN FAMILY LIFE	I	PREMIUMS	1,403.49
RETIREMENT PLANS AMERITAS	R	EMPE RET	66,301.65
BUFFALO CO TREASURER	I	PREMIUMS	182,114.00
DAWSON CO COURT	E	GARNISHMENT	302.13
EMPOWER ANNUITY INS	R	DEFERRED COMP	1,075.00
FIRST CONCORD	E	FLEX FUNDS	7,055.20
FIRST NATIONAL BANK	T	FEDERAL TAXES	123,142.85
KEARNEY UNITED WAY	E	DONATIONS	40.00
MADISON NATIONAL	I	PREMIUMS	1,203.81
MADISON NATIONAL	I	LT DISABILITY	322.76
METLIFE	E	DENTAL	4,626.81
NATIONWIDE RETIREMENT	R	DEFERRED COMP	3,282.00
NE CHILD SUPPORT	E	CHILD SUPPORT	876.50
STATE OF NE	T	STATE TAXES	17,415.40
VISION SERVICE PLAN	E	EMPE VSP EYE	1,274.04
<u>ROAD FUND</u>			
NET PAYROLL			67,847.59
AMERICAN FAMILY LIFE	I	PREMIUMS	873.38
RETIREMENT PLANS AMERITAS	R	EMPE RET	10,775.71
BUFFALO CO TREASURER	I	PREMIUMS	4,643.00
FAMILY SUPPORT REGISTRY	E	GARNISHMENT	75.00
FIRST CONCORD	E	FLEX FUNDS	1,087.46
FIRST NATIONAL BANK	T	FEDERAL TAXES	19,144.16
MADISON NATIONAL	I	PREMIUMS	219.25
MADISON NATIONAL	I	LT DISABILITY	96.48
METLIFE	E	DENTAL	1,014.14
NATIONWIDE RETIREMENT	R	DEFERRED COMP	272.50
STATE OF NE	T	STATE TAXES	2,619.90
VISION SERVICE PLAN	E	EMPE VSP EYE	315.04
<u>WEED FUND</u>			
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

After discussion, it was determined that the Funds transfer agenda item was not necessary this month.

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

GENERAL FUND			
ADVANCED CORRECTIONAL HEALTHCARE	MC	MEDICAL	20,717.42
LYNNE M. ALBIN	S	SVC	946.20
ALEGENT CREIGHTON CLINIC	MC	MEDICAL	27.95
AMAZON CAPITAL SERVICES	E	EXPENSES	3,581.63
AMERICAN CORPORATE SERVICE OF TEXAS	SU	SUPPLIES	525.00
AMERICAN ELECTRIC COMPANY	SU	SUPPLIES	2,511.14
AMERICAN FENCE COMPANY	SU	SUPPLIES	245.13
MANDI J AMY	RE	REIMBURSE	45.00
APPLE MARKET	SU	SUPPLIES	46.91
NATHAN AREHART	RE	REIMBURSE	45.00
ARTISANS PHOTOGRAPHY & VIDEOGRAPHY	S	SVC	40.00
AT&T MOBILITY	U	PHONE SVC	2,961.46
ATS	S	REPAIRS	1,090.17
JOHN AUPPERLE	RE	REIMBURSE	45.00
AUTO VALUE PARTS STORE	SU	PARTS	47.01
BENCHMARK GOVERNMENT SOLUTIONS	S	SVC	573.10
DREW BOHL	RE	REIMBURSE	45.00
BOYS TOWN	S	YOUTH SVC	2,965.63
NATHAN BRECHT	RE	REIMBURSE	45.00
D. BRANDON BRINEGAR	RE	REIMBURSE	153.89
STANLEY BRODINE	RE	REIMBURSE	15.81
BRUNER FRANK SCHUMACHER	S	LEGAL	33,039.11
BTS VENTURES	RT	RENT	290.00
BUFFALO CO COMMUNITY PARTNERS	S	YOUTH SVC	1,559.18
BUFFALO CO ATTORNEY	E	EXPENSES	20.00
BUFFALO CO CLERK	E	EXPENSES	982.00
BUFFALO CO COURT	E	EXPENSES	2,022.71
BUFFALO CO FACILITIES	E	EXPENSES	88.00
BUFFALO CO PUBLIC DEFENDER	E	EXPENSES	58.50
BUFFALO CO SHERIFF	E	EXPENSES	98.71
BUFFALO CO SHERIFF	E	EXPENSES	4,172.90
BUILDERS WAREHOUSE	S	REPAIRS	47.88
CANON U.S.A.	EQ	EQUIP	230.97
CAPITAL CITY TRANSFER SERVICE	E	TRANSPORT	2,576.70
CARPENTER & SKALKA COURT	S	SVC	36.00
MICHAEL D CARPER	S	LEGAL	1,080.00
CENTRAL NEBR CO ASSESSOR ASSOC	D	DUES	25.00
CENTURY LUMBER CENTER	SU	SUPPLIES	171.81
CHARM-TEX	SU	SUPPLIES	603.70
CHARTER COMMUNICATIONS	U	PHONE SVC	1,340.20
CHEROKEE BUILDING MATERIALS	SU	SUPPLIES	510.96
JENNIFER CHURCH	RE	REIMBURSE	45.00
THE CITY OF HASTINGS	D	MEMBERSHIP	1,000.00
CITY OF KEARNEY	U	UTILITIES	3,976.74
CITY OF KEARNEY	AP	BUDGET	98,044.07
CLERK OF THE DISTRICT COURT	E	EXPENSES	1,320.00
CLERK OF THE DISTRICT COURT	E	FEE	492.15
CLIA LABORATORY PROGRAM	E	FEES	248.00
COCHRAN LAW PC	S	LEGAL	4,914.99
COLLABORATEIQ	EQ	EQUIP	3,702.95
KATHARINE COLLINS	RE	REIMBURSE	45.00

COLUMN SOFTWARE PBC	A	PUBLICATION	1,034.47
COMFY BOWL	RT	RENTAL	110.00
COMMUNITY ACTION PARTNERSHIP	E	CONTRACT	20,000.00
COMPASS FAMILY SUPPORT SERVICES	S	FAMILY SVCS	562.50
CONTEMPORARY OBSTETRICS	MC	MEDICAL	206.60
COPYCAT PRINTING CENTER	E	EXPENSES	3,928.21
COUNTRY PARTNERS COOPERATIVE	U	UTILITIES	1,148.33
DR. ANTHONY TATMAN	S	SVC	100.00
CULLIGAN OF KEARNEY	S	SVC	1,952.00
WENDY C CUTTING	S	SVC	297.85
DAN'S SANITATION	S	SVC	23.25
DENNISE DANIELS	RE	REIMBURSE	45.00
DAS ST ACCOUNTING	S	SVC	150.00
DAS STATE ACCTNG-CENTRAL FINANCE	S	NETWORK SVC	1,536.00
DATASHIELD CORPORATION	S	SVC	54.53
JOSIAH DAVIS	RE	REIMBURSE	45.00
LYDIA DAVIS	RE	REIMBURSE	45.00
DAWSON CO SHERIFF'S OFFICE	E	FEES	89.42
DAWSON PUBLIC POWER DISTRICT	U	UTILITIES	4,397.62
DENT POPPER	S	SVC	334.98
DEPARTMENT OF CORRECTIONAL SERVICES	MC	MEDICAL	1,400.06
DEPARTMENT OF REVENUE	E	EDUCATION	2,560.00
DIAMOND DRUGS	MC	MEDICAL	7,925.44
DIER, OSBORN & COX	S	LEGAL	2,482.80
DOUGLAS CO SHERIFF	E	FEES	31.92
JESSICA DREIER	S	SVC	767.75
DRIVERS LICENSE GUIDE CO	SU	SUPPLIES	33.95
BRANDON DUGAN LAW	S	LEGAL	3,056.94
EAKES OFFICE SOLUTIONS	SU	SUPPLIES	22,399.63
SHAWN EATHERTON	RE	REIMBURSE	45.00
EATON CORPORATION	S	MAINT	4,001.40
EGAN SUPPLY COMPANY	SU	SUPPLIES	521.30
FAMILY PRACTICE ASSOCIATES	MC	MEDICAL	310.00
FARMERS AND MERCHANTS BANK	RT	RENT	65.00
PAUL FARRELL	RE	REIMBURSE	45.00
FCCA BILLING OFFICE	S	SVC	550.00
FILLMORE CO SHERIFF	E	FEES	57.42
FLEETPRIDE	EQ	EQUIP	2,800.00
FRITSON PSYCHOLOGICAL SERVICES	MC	MEDICAL	3,100.00
TAMARA FRIZANE	RE	REIMBURSE	45.00
FRONTIER	U	TELE SVC	4,164.57
FURNAS CO SHERIFF	E	FEES	91.18
FYE LAW OFFICE	S	LEGAL	11,848.13
GARCIA CLINICAL LABORATORY	MC	MEDICAL	73.00
GARY MICHAELS CLOTHIERS	S	SVC	265.50
CYNTHIA GEMBALA HUGG	S	SVC	41.20
GO PHYSICAL THERAPY	MC	MEDICAL	90.64
GREAT PLAINS COMMUNICATIONS	S	SVC	1,207.25
GREAT PLAINS UNIFORMS	EQ	EQUIP	701.18
ANDREW W HOFFMEISTER	RE	REIMBURSE	45.00
HOLT CO SHERIFF'S OFFICE	E	FEES	24.80
HOMETOWN LEASING	EQ	LEASE	5,916.02
LISA R HUERTA	RE	REIMBURSE	45.00
INTERNATIONAL ASSOCIATION OF CHIEFS	D	MEMBERSHIP	660.00
IDEABANK MARKETING	D	DUES	177.00
IHS PHARMACY	MC	MEDICAL	121.77
ERIC INGEBRETSEN	RE	REIMBURSE	45.00
INSTAGRID	EQ	HAZMAT	8,340.00
INVESTMENT PROPERTY EXCHANGE	RT	RENT	410.00
JACK LEDERMAN CO	S	REPAIRS	13.03
JACK'S UNIFORMS AND EQUIPMENT	EQ	EQUIP	268.84
JACOBSEN ORR LAW FIRM	S	LEGAL	16,647.59
JERSEY TACTICAL CORP	SU	SUPPLIES	613.00
JOHNSTONE SUPPLY	SU	SUPPLIES	617.94

JONES AUTOMOTIVE	S	SVC	6,360.52
SHARON JOSEPH	RE	REIMBURSE	6.22
JUSTICE WORKS	S	SVC	206.00
KEARNEY CO SHERIFF'S OFFICE	E	FEES	67.50
KEARNEY TOWING & REPAIR CENTER	S	SVC	400.00
KEARNEY WINNELSON CO	SU	SUPPLIES	1,110.36
KEITH CO SHERIFF'S OFFICE	E	FEE	20.00
NICK KILLOUGH	RE	REIMBURSE	45.00
KLEIN BREWSTER BRANDT & MESSERSMITH	S	LEGAL	34,125.38
JEFFREY C KNAPP	S	LEGAL	854.55
DOUG KRAMER	RE	REIMBURSE	45.00
KRONOS	S	SVC	1,349.27
LANGUAGE LINE SERVICES	U	TELE SVC	36.00
DR MICHAEL LAWSON	E	MH BOARD	800.00
LINCOLN JOURNAL STAR	A	PUBLISHING	394.95
LIESKE, LIESKE & ENSZ	S	LEGAL	4,034.12
LINCOLN CO SHERIFF	E	FEES	18.00
STEPHEN G LOWE	E	MH BOARD	2,713.50
LSQ FUNDING GROUP	E	TRANSPORT	5,920.91
MADISON CO SHERIFF	E	FEES	48.84
MANLEIN ENTERPRISES	RT	RENT	290.00
MARLATT PRECISION	SU	PARTS	37.91
JOHN MARSH	RE	REIMBURSE	45.00
LYNN MARTIN	RE	REIMBURSE	45.00
MASTERS TRUE VALUE	SU	SUPPLIES	95.26
SHARON MAULER	E	MH BOARD	800.00
JENNIFER R MCCARTER REPORTING	S	SVC	396.00
REBECCA M. MCCRACKEN	S	SVC	531.20
MCDOWELL COUNSELING & ASSOCIATES	S	SVC	250.00
MCKESSON MEDICAL SURGICAL	SU	SUPPLIES	224.45
JANET M. MCKITTRICK	S	SVC	1,074.85
MENARDS	SU	SUPPLIES	2,813.77
MICROFILM IMAGING SYSTEMS	S	SVC	1,225.00
MIDDLETON ELECTRIC	SU	SUPPLIES	12,230.00
MIDWAY CHEVROLET	S	REPAIR	110.25
MIDWEST CONNECT	S	SVC	7,851.09
MIDWEST SPECIAL SERVICES	E	TRANSPORT	376.25
MIPS INC.	E	SUPPORT	8,118.83
MIRROR IMAGE CAR WASH	S	SVC	246.81
MOLLY BOMBERGER COUNSELING SERVICES	MC	MEDICAL	1,644.50
MOONLIGHT CUSTOM SCREENPRINT	EQ	UNIFORM	4,435.00
KOLTON MORSE	RE	REIMBURSE	45.00
MOTOROLA SOLUTIONS	S	REPAIRS	2,426.74
NACO	E	REGISTRATION	100.00
NAPA AUTO PARTS	SU	SUPPLIES	1,222.19
NE ASSN OF CO CLERKS,REG DEEDS,ELEC	D	MEMBERSHIP	150.00
NE CENTRAL TELEPHONE CO	U	PHONE SVC	213.65
NE CRIMINAL DEFENSE ATTORNEY	E	REGISTRATION	500.00
NE GENERATOR SERVICE LLC	S	REPAIR	33,699.70
NE HEALTH & HUMAN SERVICES	S	PATIENT SVC	1,348.88
NE PUBLIC POWER DISTRICT	U	UTILITIES	14,755.07
NE INTERACTIVE	S	SVC	47.00
OPTK NETWORKS	E	INTERNET SVC	1,253.24
ROBERT NELSON	RE	REIMBURSE	45.00
NEW WEST SPORTS MEDICINE	MC	MEDICAL	295.90
NMC, INC.	E	SUBSCRIPTION	3,360.00
NORTHEAST NE JUVENILE SER	S	JUV SVCS	686.25
NORTHWEST ELECTRIC	SU	SUPPLIES	60.02
NORTHWESTERN ENERGY	U	UTILITIES	10,038.42
O'BRIEN STRAATMANN REDINGER FUNERAL	E	CREMATION	3,200.00
BRADLEY KENT OLSON	RT	RENT	290.00
OWENS EDUCATIONAL SERVICES	S	YOUTH SVC	1,167.10
PARKER GROSSART BAHENSKY BEUCKE	S	LEGAL	4,353.64
PHANTOM SPIKES	SU	SUPPLIES	360.00

PHELPS CO SHERIFF'S OFFICE	E	FEES	22.38
PHYSICIANS LABORATORY P.C.	MC	MEDICAL	16,223.00
PLATTE VALLEY AUTO	S	REPAIRS	136.80
PLATTE VALLEY COMMUNICATIONS	EQ	EQUIPMENT	2,265.75
PLATTE VALLEY DENTAL CLINIC	MC	MEDICAL	290.00
PLUMBING & HEATING WHOLESALE	SU	SUPPLIES	56.17
POLICE OFFICERS ASSOCIATION	SU	SUPPLIES	18.00
ANA POST	RE	REIMBURSE	17.84
PSYCHOLOGICAL RESOURCES	S	SVC	1,000.00
PYE-BARKER FIRE & SAFETY	S	SVC	525.00
QUILL CORPORATION	SU	SUPPLIES	681.69
KANE M RAMSEY	RE	REIMBURSE	45.00
RASMUSSEN FUNERAL HOME	E	CREMATION	1,500.00
REDMAN'S SHOES	EQ	UNIFORMS	75.00
RELENTLESS LLC DBA DESERT SNOW	E	EDUCATION	749.00
ROBERT RICH	RE	REIMBURSE	45.00
REBECCA RILEY	RE	REIMBURSE	45.00
RIVER FRONT GLASS	S	REPAIRS	45.00
JOSE RODRIGUEZ	RE	REIMBURSE	45.00
BRENDA ROHRICH	RE	REIMBURSE	45.00
S.O.F. PROTECTIONS	S	SVC	499.20
APRIL JEAN SALAZAR	E	FEES	20.00
SAYLER SCREENPRINTING	EQ	UNIFORM	1,720.20
SCOTTS BLUFF CO SHERIFF	E	FEES	41.36
RICHARD SERR	RE	REIMBURSE	45.00
SHERWIN WILLIAMS	S	REPAIRS	4,273.50
LELAND SKEEN	RT	RENT	290.00
MARTI SLEISTER	RE	REIMBURSE	45.00
TRENTON SNOW, LLC	RT	RENTAL	1,000.00
CHERYL STABENOW	RE	REIMBURSE	45.00
STAMM ROMERO & ASSOC	S	LEGAL	11,851.10
STEINBRINK LANDSCAPING	S	SVC	2,599.96
THOMAS S STEWART	S	LEGAL	2,892.85
SUMMIT FOOD SERVICE	S	SVC	43,003.08
MICHAEL J SYNEK	S	LEGAL	4,151.75
THE LOCKMOBILE	SU	SUPPLIES	35.00
THOMSON REUTERS - WEST	E	SUBSCRIPTION	4,657.84
THOMSON REUTERS - WEST	E	SUBSCRIPTION	654.15
THOMSON REUTERS-WEST	E	SUBSCRIPTION	1,075.10
THOMSON REUTERS - WEST	E	SUBSCRIPTION	930.86
REBECCA TVRDIK ANDERSON	S	LEGAL	2,275.00
TYE & ROWLING, PC, LLO	S	LEGAL	252.00
TYLER TECHNOLOGIES	E	SOFTWARE	1,903.76
U.S. BANK	E	EXPENSES	19,580.75
U.S. POSTAL SERVICE (QUADIENT-POC)	S	MAIL SVCS	1,000.00
U.S DEPARTMENT OF AGRICULTURE	AP	ALLOCATION	1,208.04
REGAN VAN MATRE	RE	REIMBURSE	45.00
TIM VANCE	RE	REIMBURSE	45.00
VERIZON	E	EXPENSES	1,330.25
VERIZON WIRELESS	U	TELE SVC	639.39
VILLAGE OF MILLER	U	UTILITIES	25.00
VILLAGE UNIFORM	S	SVC	161.62
THE WALDINGER CORPORATION	S	REPAIRS	12,202.34
WALTERS ELECTRIC	SU	PARTS	162.00
WEISER PRODUCTS	SU	SUPPLIES	568.00
WELLS FARGO BANKS ACCT ANALYSIS	E	FEES	70.02
WELLS FARGO	E	EXPENSES	179.72
WELLS FARGO	E	EXPENSES	626.38
WELLS FARGO	SU	SUPPLIES	144.94
WELLS FARGO	SU	SUPPLIES	779.27
AARON WENTZ	RE	REIMBURSE	45.00
WILKINS ARCHITECTURE DESIGN	S	SVC	7,704.74
MELISSA L WILLIS	RE	REIMBURSE	45.00
JEFF WIRTH	E	EXPENSES	130.00

WPCI	E	EXPENSES	437.00
MELANIE R YOUNG	RE	REIMBURSE	45.00
<u>ROAD/ HWY DEPT</u>			
ACE HARDWARE & GARDEN CENTER	S	REPAIRS	204.63
NAPA AUTO PARTS	S	REPAIRS	129.18
AMAZON CAPITAL SERVICES	E	EXPENSES	193.77
ARNOLD MOTOR SUPPLY/AUTO VALUE PART	S	REPAIRS	3,590.14
BLACKBURN MANUFACTURING COMPANY	SU	PARTS	129.38
BOSELMAN ENERGY	F	FUEL	1,442.80
CHS INC	F	FUEL	43.60
COLUMN SOFTWARE PBC	A	PUBLICATION	43.86
COMFY BOWL	RT	RENTAL	105.00
CORNHUSKER CLEANING SUPPLY	SU	SUPPLIES	262.30
EAKES OFFICE SOLUTIONS	SU	SUPPLIES	136.39
ED BROADFOOT & SONS SAND & GRAVEL	G	GRAVEL	152,432.25
EXHAUST PROS OF KEARNEY	S	REPAIRS	184.00
FARM PLAN	S	REPAIRS	1,898.15
FARMERS CO-OP ASSOCIATION	F	FUEL	46.94
FASTENAL COMPANY	SU	SUPPLIES	71.60
FLOYD'S TRUCK CENTER	SU	SUPPLIES	5,092.44
FRIESEN CHEVROLET INC	S	REPAIRS	3,157.67
GARRETT TIRES & TREADS	S	REPAIRS	6,001.70
GLASS DOCTOR OF CENTRAL NE	S	SVC	310.00
GRAHAM TIRE CO	SU	SUPPLIES	118.75
JAMAR TECHNOLOGIES	S	REPAIRS	141.06
JIM HAWK TRUCK TRAILERS	S	REPAIRS	4,721.66
KEARNEY TRAILERS	S	REPAIRS	196.48
KELLY SUPPLY COMPANY	S	REPAIRS	42.45
MARLATT PRECISION	S	SVC	43.36
MATHESON TRI-GAS	S	REPAIRS	57.39
MENARDS	EQ	TOOLS	487.38
MIDWEST SERVICE & SALES CO	E	EXPENSES	5,592.00
NMC, INC.	S	REPAIRS	15,557.51
OAK CREEK ENGINEERING	S	ENGINEERING	27,346.20
POWERPLAN-MURPHY TRACTOR	S	REPAIRS	1,666.72
SAUL RAMOS CONSTRUCTION	C	CONCRETE	113,055.00
SIMON CONTRACTORS	C	CONCRETE	86,886.00
SMITH CO SIDE DUMP TRAILERS	S	REPAIRS	4,061.22
STERN OIL COMPANY	F	FUEL	10,884.78
TRUCK CENTER COMPANIES	S	REPAIRS	612.34
U.S. BANK	E	EXPENSES	290.17
WILKE'S TRUE VALUE	SU	SUPPLIES	24.56
WINZER	SU	SUPPLIES	2,310.38
<u>VISITOR'S PROMOTION</u>			
KEARNEY VISITOR'S BUREAU	E	EXPENSES	63,034.00
<u>VISITOR'S IMPROVEMENT</u>			
KEARNEY VISITOR'S BUREAU	E	EXPENSES	63,034.00
<u>DEEDS PRESERVATION & MODERNIZATION</u>			
MIPS INC.	S	PRESERVATION	294.19
<u>HEALTH INSURANCE FUND</u>			
BCBS HEALTH CLAIM EXPENSE	MC	HEALTH	327,976.23
HM LIFE MELLON GLOBAL CASH MGNT	MC	HEALTH	101,300.48
<u>DRUG FORFEITURES</u>			
CITY OF KEARNEY	EQ	EQUIP	1,900.00
<u>KENO LOTTERY</u>			
BUFFALO CO BOARD OF COMMISSIONERS	T	TAX	6,372.00
<u>WEED DISTRICT FUND</u>			
DULTMEIER SALES	SU	SUPPLIES	892.00
KELLY SUPPLY COMPANY	SU	SUPPLIES	415.06
MENARDS	SU	SUPPLIES	45.99
NE WEED CONTROL ASSOC	E	EDUCATION	150.00
NEBR WEED CONTROL ASSOC REGION 4	D	MEMBERSHIP	15.00
<u>911 EMERGENCY SERVICE</u>			
CENTURYLINK	S	DATA SVC	1,823.66

DAWSON PUBLIC POWER DISTRICT	RT	RENT	4,950.00
FIBER PLATFORM	S	SVC	511.80
FRONTIER	U	PHONE SVC	1,026.18
GREAT PLAINS COMMUNICATIONS	S	SVC	440.00
LANGUAGE LINE SERVICES	S	SVC	150.53
NE CENTRAL TELEPHONE CO	U	PHONE SVC	109.99
PLATTE VALLEY COMMUNICATIONS	S	MAINT	1,417.67

Moved by Higgins and seconded by Lynch to approve the addition of pledged collateral in the amount of \$1,300,000.00 for the Buffalo County Treasurer at Nebraskaland Bank. 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 Klein to approve the addition of pledged collateral in the amount of \$4,193.94 for the Buffalo County Treasurer at Firstier Bank. Upon roll call vote, the following Board members voted “Aye”: Higgins, Klein, Kouba, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Klein to accept the January 2026 Community Action Partnership of Mid-Nebraska RYDE Report. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Klein, Higgins, Lynch, Maendele and Morrow. Abstain: Kouba. Motion declared carried.

Moved by Klein and seconded by Loeffelholz to re-appoint Marc Vacek to the Planning and Zoning Commission for a three-year term. Upon roll call vote, the following Board members voted “Aye”: Klein, Loeffelholz, Higgins, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Klein and seconded by Lynch to re-appoint Rodney Gangwish and Larry Hardesty to the Board of Adjustment for a three-year term. 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 Klein to recognize the of expiring term of Extension Board member Lori Potter and appoint Scott Bohn for a three-year term. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Klein, Higgins, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Lynch to recognize the of expiring term of Extension Board member Vaughn Duncan and appoint Sarah Rolfsmeyer for a three-year term. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, Maendele and Morrow. Motion declared carried.

Chief Deputy Sheriff Dan Schleusener was present to discuss the purchase of three patrol vehicles. After discussion it was moved by Kouba and seconded by Loeffelholz to authorize the purchase of three patrol vehicles by State contract for the Sheriff’s office. Upon roll call vote, the following Board members voted “Aye”: Kouba, Loeffelholz, Higgins, Klein, Lynch, Maendele and Morrow. Motion declared carried.

After discussion it was moved by Maendele and seconded by Lynch to approve of the updated Interlocal Agreement with Hall County, Adams County and the Administrative Office of the Courts and Probation for the Central Nebraska Veterans Treatment Court. Upon roll call vote, the following Board members voted "Aye": Maendele, Lynch, Higgins, Klein, Kouba, Loeffelholz and Morrow. Motion declared carried.

After discussion of the proposed countywide art contest for County Government Month in April 2026, supported by the Nebraska Association of Counties (NACO), the Board requested that Vice-Chairperson Maendele proceed with the proposal, with additional information to be provided at a later date.

Chairperson Morrow reviewed the following correspondence. The Nebraska Commission on Law Enforcement and Criminal Justices sent a letter regarding the annual inspection of Buffalo County Detention Center for the Nebraska Jail Standards Board. Nebraska Intergovernmental Risk Management Association (NIRMA) sent a letter regarding 2025 Annual Report which is included with the letter. They also sent a poster in regards to the 2026 NIRMA Spotlight Seminar Series. Nebraska Department of Transportation sent a letter regarding the perpetuation of corners of land surveys PN. STP-183-2(111); CN. 42989 Elm Creek- Miller and have attached the State-County Master Agreement #BL2337. Nebraska State Historical Society sent a letter regarding 2025 Annual Report which is included with the letter. They also sent a poster in regards to the 2026 NIRMA Spotlight Seminar Series. Nebraska State Historical Society sent a letter regarding the I-80 Bicentennial sculpture, Nebraska Wind Sculpture, located at the Kearney westbound rest area on Interstate 80. The letter contains a Notice stating that this sculpture is being considered for listing in the National Register of Historic Places. Nominations will be presented on March 20, 2026 via Zoom. Two Rivers Public Health sent an email regarding a zoom meeting invite, the topic for discussion is a Rural Health Transformation Funding Update. Chairperson Morrow called on each Board member present for committee reports and recommendations.

REGISTER OF DEEDS

Chairperson Morrow read into record the Press Release in honor of the passing of Register of Deeds Kellie S. John. A copy is on file in the Clerk's Office.

Following discussion, it was moved by Maendele and seconded by Lynch to fill vacancy of Register of Deeds with the following Resolution 2026-07 and appoint Jennifer M. Schleusener as Buffalo County Register of Deeds with a term expiring January 7, 2027. Upon roll call vote, the following Board members voted "Aye": Maendele, Lynch, Higgins, Klein, Kouba, Loeffelholz and Morrow. Motion declared carried.

RESOLUTION 2026-07

WHEREAS, on February 21, 2026, Kellie S. John, a dedicated public servant and the duly elected Buffalo County Register of Deeds, died while serving in office, and

WHEREAS, current elected term of office for the Buffalo County Register of Deeds concludes January 7, 2027, and

WHEREAS, pursuant to Sec. 32-560, Neb.Rev.Stat., a vacancy exists in the Office of the Buffalo County Register of Deeds, and

WHEREAS, pursuant to Sec. 32-563, Neb.Rev.Stat., when a vacancy occurs in a county elected official's office, before the election or appointment and qualification of a successor, possession shall be taken of all things pertaining to the office and the functions of the office shall be exercised by the deputy of that office, and

WHEREAS, from and since the death of Kellie S. John, Jennifer M. Schleusener, as a duly appointed Deputy Buffalo County Register of Deeds, has fulfilled the functions of the Register of Deeds, and

WHEREAS, it is suitable and appropriate to appoint Jennifer M. Schleusener, as the Buffalo County Register of Deeds, effective immediately, with her term of appointment ending January 7, 2027.

NOW THEREFORE BE IT RESOLVED BY THE BUFFALO COUNTY BOARD OF COMMISSIONERS that effective immediately Jennifer M. Schleusener is appointed Buffalo County Register of Deeds to term expiring January 7, 2027.

ROAD DEPARTMENT

Highway Superintendent John Maul and Assistant Highway Superintendent Blake Power were present for the following agenda items.

Chairperson Morrow instructed County Clerk Christensen to open and read aloud the submitted gravel bids for the period of April 1, 2026 through March 31, 2027. Gravel Bids were submitted from the following companies: Broadfoot Sand and Gravel Co. Inc., Mid Nebraska Aggregate Inc., Southwest Gravel Products, Ed Broadfoot & Sons Sand & Gravel Inc. and Paulsen Inc. Highway Superintendent Maul, Assistant Highway Superintendent Power and the Road Committee will review the bids and come back with recommendations at the next meeting on Tuesday, March 10, 2026.

Moved by Maendele and seconded by Higgins to write off the account of Brett Shields that has been deemed uncollectable because owner of vehicle (Brett Shields) has no insurance. Total of write off is \$99.84. Upon roll call vote, the following Board members voted "Aye": Maendele, Higgins, Klein, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

FACILITIES DEPARTMENT

Facilities Director Stephen Gaasch presented a review of the current construction projects in Buffalo County with the Board.

REGULAR AGENDA

Chairperson Morrow called for Citizen's forum. Register of Deeds Schleusener thanked the Board for appointing her to the position. No one else addressed the Board.

Chairperson Morrow asked if there was anything else to come before the Board at 9:50 A.M. before she declared the meeting adjourned until the regular meeting at 9:00 A.M. on Tuesday, March 10, 2026.

ATTEST:

Sherry L. Morrow, Chairperson
Buffalo County Board of Commissioners

(SEAL)

Heather A. Christensen
Buffalo County Clerk

MARCH 6, 2026 PAYROLL

<u>GENERAL FUND</u>			
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
<u>ROAD FUND</u>			
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
<u>WEED FUND</u>			
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

CHERYL S. STABENOW
CLERK OF THE DISTRICT COURT

MONTHLY FEE REPORT
for the Month of February, 2026

ACCOUNT DESCRIPTION

TOTAL AMOUNT

Filing Fee, Civil (310)	595.00
Filing Fee, Criminal (320)	00.00
Filing Fee, Judgment (335)	00.00
Filing Fee, Criminal Appeal	0.00
Complete Records (385)	526.00
Issuance of Writ (380)	35.00
Reg. Work Comp. Judgment	0.00
Copies (386)	144.00
Postage	0.00
Fax Fees	0.00
Publishing Fees	0.00
Transcript Fee/Seal Cert (384)	6.00
Bad Check Fee	0.00
Bond 10% (382)	575.00
Bond Forfeiture (813)	27980.03
County Court Fees (420)	1063.25
Passport Processing Fee (984)	3325.00

Grand Total -----
\$ 34249.28

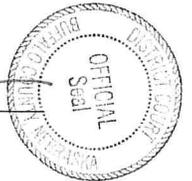
Total for February, 2026 \$34249.28
Total for January – February 2026 \$39409.19

STATE OF NEBRASKA)
) ss
COUNTY OF BUFFALO)

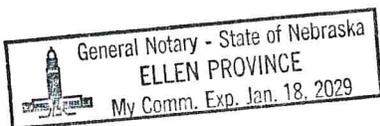
I, Cheryl S. Stabenow, the duly elected and qualified Clerk of District Court in and for said county, do hereby certify that the foregoing report is true and correct to the best of my knowledge and belief.

received
3-2-2026


CHERYL S. STABENOW
Clerk of the District Court



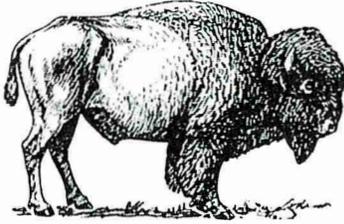
Subscribed and sworn to before me the 1st day of March, 2026.




Notary Public

Buffalo
FUND BALANCE LISTING
2/28/2026

Fund	Fund Name	Beginning Balance	Collections	Disbursements	Fund Transfers	Ending Balance
0100	COUNTY GENERAL	7,052,937.41	2,380,658.58	-2,287,196.78	0.00	7,146,399.21
0200	COUNTY ROAD	664,435.66	372,875.18	-667,390.18	0.00	369,920.66
0650	HIGHWAY BRIDGE BUYBACK	1,186,033.96	0.00	0.00	0.00	1,186,033.96
0900	VISITOR'S PROMOTION	63,034.61	58,687.80	-63,034.00	0.00	58,688.41
0995	VISITOR'S PROMOTION IMPROVEMENT	63,034.84	58,687.79	-63,034.00	0.00	58,688.63
1150	DEEDS PRESERVATION & MODERNIZATION	246,726.22	2,032.00	-294.19	0.00	248,464.03
1275	HEALTH RESERVE FUND	841,556.17	374,360.00	-429,276.71	0.00	786,639.46
1500	COUNTY RELIEF	0.00	0.00	0.00	0.00	0.00
1700	COUNTY INSTITUTIONS	0.00	0.00	0.00	0.00	0.00
1900	VETERAN'S AID	29,143.98	1,514.29	0.00	0.00	30,658.27
2356	STOP PROGRAM	35,644.64	0.00	0.00	0.00	35,644.64
2360	DRUG FORFEITURE	375,222.31	0.00	-1,900.00	0.00	373,322.31
2370	FEDERAL EQUITABLE SHARING	177.06	0.00	0.00	0.00	177.06
2500	COUNTY FEDERAL GRANTS	24,009.64	0.00	0.00	0.00	24,009.64
2575	DISASTER FUND	0.00	0.00	0.00	0.00	0.00
2580	COVID AMERICAN RESCUE PLAN	0.00	0.00	0.00	0.00	0.00
2605	COMMUNITY DEVELOPMENT GRANT	0.00	0.00	0.00	0.00	0.00
2650	RECOVERY ZONE REBATE FUND	0.00	0.00	0.00	0.00	0.00
2700	INHERITANCE TAX	2,972,433.45	115,276.13	0.00	0.00	3,087,709.58
2750	COUNTY SINKING	210,000.00	0.00	0.00	0.00	210,000.00
2850	KENO LOTTERY	247,620.50	14,047.40	-6,372.00	0.00	255,295.90
2913	911 WIRELESS SERVICE FUND	74,518.62	12,419.77	0.00	0.00	86,938.39
3700	COUNTY BOND LEVY	405,515.39	99,938.81	0.00	0.00	505,454.20
3800	RECOVERY ZONE BOND PAYMENT	0.00	0.00	0.00	0.00	0.00
5400	COUNTY WEED	36,563.11	0.00	-20,803.37	0.00	15,759.74
5907	911 EMERGENCY SERVICES	676,362.62	8,327.72	-10,429.83	0.00	674,260.51
6001	STATE GENERAL	533,538.95	285,616.45	-533,538.95	0.00	285,616.45
6009	STATE SALES TAX MV	754,222.67	794,143.97	-754,222.67	0.00	794,143.97
6016	REVENUE SALES TAX ROAD DEPARTMENT	0.00	0.00	0.00	0.00	0.00
6021	STATE TIRE TAX	809.00	779.00	-809.00	0.00	779.00
6101	SD101 SEM GENERAL	15,221.66	153,574.36	-15,221.66	0.00	153,574.36
6102	SD2 GIBBON GENERAL	320,711.04	1,156,929.06	-320,711.04	0.00	1,156,929.06
6103	SD119 AMHERST GENERAL	139,588.14	653,866.47	-139,588.14	0.00	653,866.47
6105	SD105 PTOWN GENERAL	176,450.14	756,057.83	-176,450.14	0.00	756,057.83
6107	SD7 KEARNEY GENERAL	2,917,576.35	7,862,318.09	-2,917,576.35	0.00	7,862,318.09
6109	SD9 ELM CREEK GENERAL	168,764.80	594,832.07	-168,764.80	0.00	594,832.07
6110	SD100 CENTURA GENERAL	3,861.85	58,734.60	-3,861.85	0.00	58,734.60
6119	SD19 SHELTON GENERAL	137,102.76	620,557.23	-137,102.76	0.00	620,557.23
6144	SD44 ANSLEY GENERAL	408.60	9,435.19	-408.60	0.00	9,435.19
6169	SD69 RAVENNA GENERAL	165,731.97	835,320.60	-165,731.97	0.00	835,320.60
3201	SD101 SEM BOND	1,387.06	5,821.63	-1,387.06	0.00	5,821.63
3202	SD2 GIBBON BOND	55,121.51	60,407.59	-55,121.51	0.00	60,407.59
3203	SD119 AMHERST BOND	27,593.21	35,555.00	-27,593.21	0.00	35,555.00
3205	SD105 PTOWN BOND	26,892.04	28,851.69	-26,892.04	0.00	28,851.69
3207	SD7 KEARNEY BOND 2013	481,407.13	356,322.31	-481,407.13	0.00	356,322.31
3209	SD9 ELM CREEK BOND	32,936.56	28,048.64	-32,936.56	0.00	28,048.64
3210	SD100 CENTURA BOND	0.00	0.00	0.00	0.00	0.00
3219	SD19 SHELTON BOND	8,551.48	11,563.80	-8,551.48	0.00	11,563.80



BRENDA R. ROHRICH
Buffalo County Treasurer
Michele L. Richardson, Deputy
1512 Central Ave
P.O. Box 1270
Kearney, NE 68848-1270

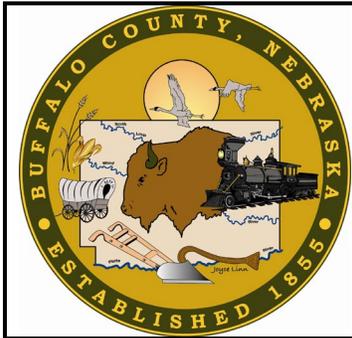
ADDITION OF PLEDGE COLLATERAL
February, 2026

TOWN & COUNTRY BANK

1. Pledgor's Name: Town & Country Bank
Pledgee: Buffalo County Treasurer
CUSIP Number: 265332AF3
Effective Date: 12/30/2025
Maturity Date: 12/15/2032
Amount: \$300,000.00

2. Pledgor's Name: Town & Country Bank
Pledgee: Buffalo County Treasurer
CUSIP Number: 793078QL3
Effective Date: 2/23/2026
Maturity Date: 6/15/2030
Amount: \$145,000.00

COPY



BUFFALO COUNTY ZONING & FLOODPLAIN
Buffalo County Courthouse
1512 Central Avenue
PO Box 1270
Kearney, NE 68848
Phone: (308) 236-1998
Fax: (308) 236-1870
Email: zoning@buffalocounty.ne.gov

ZONING AGENDA ITEM #1

MEETING DATE: March 10, 2026

AGENT: Mitch Humphrey, licensed land surveyor, on behalf of Letitia Ann Spencer, also known as Letitia A. Spencer, President of Miracle Farms, Inc.

SUBJECT: Application for Administrative Subdivision, "Rackley 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

Discussion:

According to Subdivision Regulations, Section 3.02 (Administrative Subdivision), when a tract of land 10.00 acres or less is split, the applicant(s) must file an Administrative Subdivision.

The proposed subdivision, "Rackley Administrative Subdivision", is arranged with one lot, containing, approximately, 3.03 acres. The proposed subdivision is situated west of Maple Road and north of 56th Road. The affected Parcel ID is: 660206100. Zoning District: Agriculture (AG).

No opposition was received regarding "Rackley Administrative Subdivision".

Attachments:

- Administrative Subdivision Application
- Administrative Subdivision Survey
- Administrative Subdivision Legal Description
- Remnant Acres
- Proof of Title
- Locational/Zoning/Floodplain Aerial Map

Zoning Agenda

Item #1

21-09-14
Gibbon

APPLICATION FOR LAND DEVELOPMENT IN ACCORDANCE WITH BUFFALO COUNTY SUBDIVISION REGULATIONS

Buffalo County Zoning Office
1512 Central Ave., PO Box 1270 Kearney, NE 68848
308-236-1998 www.buffalogov.org

Type of Plat Administrative Sub XX Preliminary Plat _____ Final Plat _____
Vacation of Plat _____ Variance _____

The zoning administrator, who may be accompanied by others, is hereby authorized to enter upon the property during normal working hours for the purpose of becoming familiar with the proposed situation.

Subdivision name: RACKLEY ADMINISTRATIVE SUBDIVISION Date Feb. 3, 2026

Owner's name: Miracle Farms, Inc., c/o Letitia A. Spencer

Owner's home address: 5960 Maple Road, Gibbon, NE 68840

Mitchell W. Humphrey

Telephone number(home): _____ (daytime) 308-237-3785

Developer's name: Mary Rackley

Developer's address: 4503 Central Avenue, Kearney, NE 68847

Engineer's name and address: Buffalo Surveying Corp., Mitchell W. Humphrey
5308 Parklane Drive., Suite 3, P.O. Box 905, Kearney, NE 68848-0905

List all people who own, have liens and other interest _____

Farm Credit Services of America, FLCA, Beneficiary under Deed of Trust

Present use of property: Agricultural

Desired use of property: Rural Residential Present Zoning Agricultural

Legal Description of property: See Attached Sheet

Area of property(square feet and/or acres) 3.33 Acres

Number of lots or parcels: One (1)

School District _____ Fire District _____

Please attach exhibits (plat, easements, water courses, surveyor's certificate with legal description, copy of covenants, DEQ permits, etc if applicable)

The above requested information is, to the best of my knowledge, true and accurate.

Signature of Owner: Letitia A. Spencer Printed Name Letitia A. Spencer, President

And agent: Mitchell W. Humphrey, P.L.S. 492

Preliminary Plat approval date: _____

Office Use Only		
Permit Number	<u>2026-006</u>	
Filing Fee	<u>430.00</u>	Receipt # <u>975157</u>
Zoning Classification	<u>AG</u>	
Floodplain Yes or No	<u>2/4/26</u>	<u>00</u>
8/09	Date	Initial

Action Taken:
P & Z Recommendation: _____ approved _____ disapproved Date: _____
County Commissioners _____ approved _____ disapproved Date: _____

Legal Desc: RACKLEY ADMINISTRATIVE SUB., Pt NE1/4 SE1/4 of Sect. 21, T 9 N, R 14 W, Buffalo County, NE
Client/Requested by: Mary Rackley (Miracle Farms, Inc., Letitia A. Spencer, President)
Prepared By: Mitchell Humphrey
Date: February 3, 2026
BSC Project No.: 250091

ATTACHMENT TO THE APPLICATION FOR SUBDIVISION

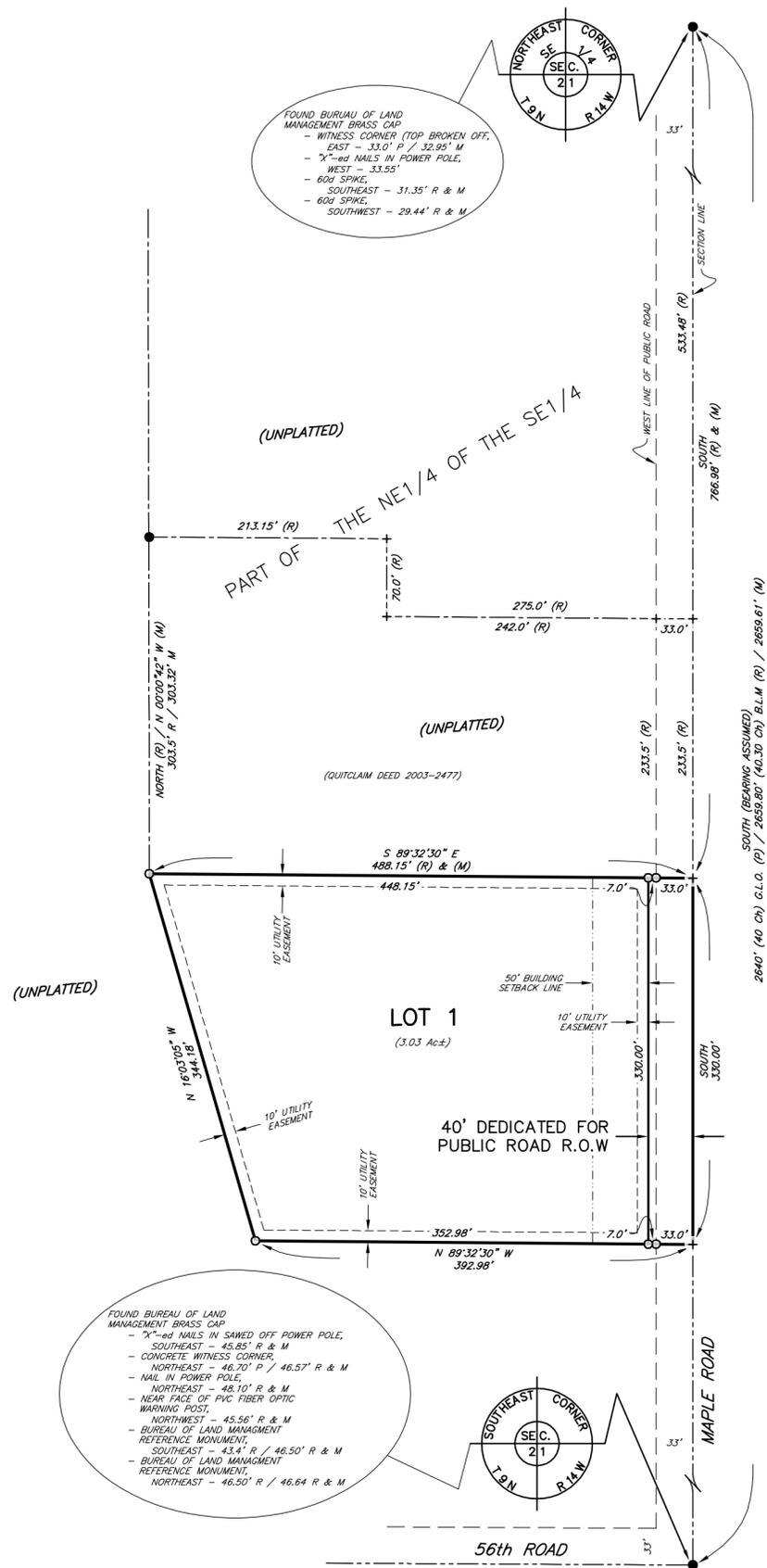
(RACKLEY ADMINISTRATIVE SUBDIVISION)

LEGAL DESCRIPTION

A tract of land being part of the Northeast Quarter of the Southeast Quarter (NE1/4 SE1/4) of Section Twenty-one (21), Township Nine (9) North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska, more particularly described as follows: Referring to the Northeast Corner of the Southeast Quarter of Section 21, and assuming the East line of the Southeast Quarter of Section 21 as bearing SOUTH and all bearings contained herein are relative thereto; thence on the East line of the Southeast Quarter of Section 21, SOUTH a distance of 766.98 feet to the ACTUAL PLACE OF BEGINNING, said point being the Southeast Corner of a tract of land as described on Quitclaim Deed filed as Instrument 2003-2477, recorded February 25, 2003 in the office of the Register of Deeds of Buffalo County; thence continuing on said East line of the Southeast Quarter of Section 21, SOUTH a distance of 330.00 feet; thence leaving said East line of the Southeast Quarter of Section 21, N 89°32'30" W a distance of 392.98 feet; thence N 16°03'05" W a distance of 344.18 feet to the Southwest Corner of the tract of land as described on said Quitclaim Deed filed as Instrument 2003-2477; thence on the South line of the tract of the land described on said Quitclaim Deed filed as Instrument 2003-2477, S 89°32'30" E a distance of 488.15 feet to the place of beginning. Containing 3.33 acres, more or less.

RACKLEY ADMINISTRATIVE SUBDIVISION

AN ADMINISTRATIVE SUBDIVISION BEING PART OF THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER
(NE1/4 SE1/4) OF SECTION TWENTY-ONE (21), TOWNSHIP NINE (9) NORTH, RANGE FOURTEEN (14) WEST
OF THE SIXTH PRINCIPAL MERIDIAN, BUFFALO COUNTY, NEBRASKA



FOUND BUREAU OF LAND MANAGEMENT BRASS CAP
 - WITNESS CORNER (TOP BROKEN OFF,
 EAST - 33.0' P / 32.95' M
 - "X"-ed NAILS IN POWER POLE,
 WEST - 33.55'
 - 60d SPIKE,
 SOUTHEAST - 31.35' R & M
 - 60d SPIKE,
 SOUTHWEST - 29.44' R & M

FOUND BUREAU OF LAND MANAGEMENT BRASS CAP
 - "X"-ed NAILS IN SAWED OFF POWER POLE,
 SOUTHEAST - 45.85' R & M
 - CONCRETE WITNESS CORNER,
 NORTHEAST - 46.70' P / 46.57' R & M
 - NAIL IN POWER POLE,
 NORTHEAST - 48.10' R & M
 - NEAR FACE OF PVC FIBER OPTIC WARNING POST,
 NORTHWEST - 45.56' R & M
 - BUREAU OF LAND MANAGEMENT REFERENCE MONUMENT,
 SOUTHEAST - 43.4' R / 46.50' R & M
 - BUREAU OF LAND MANAGEMENT REFERENCE MONUMENT,
 NORTHEAST - 46.50' R / 46.64' R & M

LEGAL DESCRIPTION

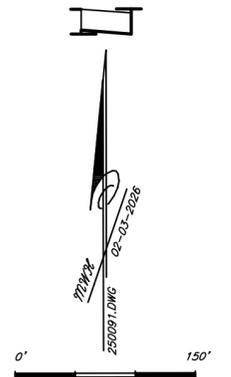
A tract of land being part of the Northeast Quarter of the Southeast Quarter (NE1/4 SE1/4) of Section Twenty-one (21), Township Nine (9) North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska, more particularly described as follows: Referring to the Northeast Corner of the Southeast Quarter of Section 21, and assuming the East line of the Southeast Quarter of Section 21 as bearing SOUTH and all bearings contained herein are relative thereto; thence on the East line of the Southeast Quarter of Section 21, SOUTH a distance of 766.98 feet to the ACTUAL PLACE OF BEGINNING, said point being the Southeast Corner of a tract of land as described on Quitclaim Deed filed as Instrument 2003-2477, recorded February 25, 2003 in the office of the Register of Deeds of Buffalo County; thence continuing on said East line of the Southeast Quarter of Section 21, SOUTH a distance of 330.00 feet; thence leaving said East line of the Southeast Quarter of Section 21, N 89°32'30" W a distance of 392.98 feet; thence N 16°03'05" W a distance of 344.18 feet to the Southwest Corner of the tract of land as described on said Quitclaim Deed filed as Instrument 2003-2477; thence on the South line of the tract of the land described on said Quitclaim Deed filed as Instrument 2003-2477, S 89°32'30" E a distance of 488.15 feet to the place of beginning. Containing 3.33 acres, more or less.

SURVEYOR'S CERTIFICATE

I, Mitchell W. Humphrey, President of Buffalo Surveying Corporation, do hereby certify that, Buffalo Surveying Corporation surveyed RACKLEY ADMINISTRATIVE SUBDIVISION, an administrative subdivision being part of the Northeast Quarter of the Southeast Quarter (NE1/4 SE1/4) of Section Twenty-one (21), Township Nine (9), North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska, as shown on the above plat, that the lot is well and accurately staked off and marked, the dimensions of the lot is as shown on the above plat, the lot bears its own number, and that survey was made with reference to known and recorded monuments, and in accordance with the Land Surveyors Regulation Act in effect at the time of this survey.

(S E A L) BUFFALO SURVEYING CORPORATION

Mitchell W. Humphrey, President
 Nebr. Professional Land Surveyor No. 492



- SCALE: 1" = 100'
- = CORNERS FOUND (5/8" R.ROD EXCEPT AS INDICATED)
 - = CORNERS ESTABLISHED (5/8" X 24" R.ROD W/ I.D. CAP STAMPED "HUMPHREY LS 492")
 - + = TEMPORARY POINTS
 - P = PLATTED DISTANCES
 - R = RECORDED DISTANCES
 - M = MEASURED DISTANCES
 - Ch = CHAIN DISTANCES (1 Ch = 66')
 - G.L.O. = GOVERNMENT LAND OFFICE SURVEY
 - B.L.M. = BUREAU OF LAND MANAGEMENT DEPENDENT RESURVEY (SEPTEMBER 28, 1998)
- SURVEY COMPLETED: FEBRUARY 2, 2026



RACKLEY ADMINISTRATIVE SUBDIVISION
AN ADMINISTRATIVE SUBDIVISION BEING PART OF THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER
(NE1/4 SE1/4) OF SECTION TWENTY-ONE (21), TOWNSHIP NINE (9) NORTH, RANGE FOURTEEN (14) WEST
OF THE SIXTH PRINCIPAL MERIDIAN, BUFFALO COUNTY, NEBRASKA

DEDICATION

KNOW ALL MEN BY THESE PRESENTS: that Miracle Farms, Inc., a Nebraska corporation, by and through its President, Letitia Ann Spencer, a/k/a/ Letitia A. Spencer, owner, and Farm Credit Services of America, FLCA, Beneficiary under Deed of Trust, being the sole owner and beneficiary of the land described hereon, have caused the same to be surveyed, subdivided, platted, and designated as RACKLEY ADMINISTRATIVE SUBDIVISION, an administrative subdivision being part of the Northeast Quarter of the Southeast Quarter (NE1/4 SE1/4) of Section Twenty-one (21), Township Nine (9), North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska, and said owner does hereby ratify and approve the disposition of their property as shown on the above plat, and does hereby dedicate to the use and benefit of the public, the streets (road right-of-way) and utility easements as shown on said plat, and acknowledge said addition to be made with the free consent and in accord with the desires of said owner and beneficiary.

Dated this ____ day of _____, 2026.

MIRACLE FARMS, INC., a Nebraska corporation

by: Letitia Ann Spencer, a/k/a/ Letitia A. Spencer
(Print Name)
title: President of Miracle Farms, Inc., a Nebraska corporation
(Print Title)

FARM CREDIT SERVICES OF AMERICA, FLCA,
Beneficiary under Deed of Trust

by: _____
(Print Name)
title: _____
(Print Title)

ACKNOWLEDGMENTS

STATE OF NEBRASKA)
) ss:
COUNTY OF BUFFALO)

The foregoing instrument was acknowledged before me this ____ day of _____, 2026, by Letitia Ann Spencer, a/k/a Letitia A. Spencer, President of Miracle Farms, Inc., a Nebraska Corporation.

(S E A L)

Notary Public

My commission expires _____.

STATE OF NEBRASKA)
) ss:
COUNTY OF BUFFALO)

The foregoing instrument was acknowledged before me this ____ day of _____, 2026, by Farm Credit Services of America, FLCA, Beneficiary under Deed of Trust, by and through _____, its _____.

(S E A L)

Notary Public

My commission expires _____.

RESOLUTION NO. _____

BE IT RESOLVED BY THE BUFFALO COUNTY BOARD OF COMMISSIONERS OF BUFFALO COUNTY, NEBRASKA, in regular session with quorum present, that the plat of RACKLEY ADMINISTRATIVE SUBDIVISION, an administrative subdivision being part of the Northeast Quarter of the Southeast Quarter (NE1/4 SE1/4) 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.

Moved by: _____
(Print Name)

Seconded by: _____
(Print Name)

that the foregoing resolution be adopted. Said Motion carried on ____ vote(s).

STATE OF NEBRASKA)
) ss:
COUNTY OF BUFFALO)

I, Heather A. Christensen, County Clerk in and for Buffalo County, Nebraska, being duly qualified, do hereby certify that the above is a true and correct copy of the resolution as passed by the Buffalo County Board of Commissioners on the ____ day of _____, 2026.

(SEAL)

Heather A. Christensen, County Clerk





Buffalo County, NE

Rackley Admin. Sub. Remnancy Map

Created by: null

- Parcels
- Parcel Numbers
- Roads





NEBRASKA TITLE COMPANY

SERVICE BEYOND EXPECTATION

LIMITED TITLE REPORT

FILE NO: NTK0013536

**TO: Buffalo Surveying Corporation
Mitchell W. Humphrey**

Nebraska Title Company, authorized to engage in the business of abstracting in the State of Nebraska under Certificate of Authority No. 56, hereby certifies that the records of Buffalo County, Nebraska have been carefully examined with reference to the following described property, and from such examination finds as follows:

LEGAL DESCRIPTION:

A tract of land being part of the Northeast Quarter of the Southeast Quarter of Section 21, Township 9 North, Range 14 West of the 6th P.M., Buffalo County, Nebraska, more particularly described as follows: Referring to the Northeast Corner of the Southeast Quarter of Section 21, and assuming the East line of the Southeast Quarter of Section 21 as bearing SOUTH and all bearings contained herein are relative thereto; thence on the East line of the Southeast Quarter of Section 21, SOUTH a distance of 766.98 feet to the ACTUAL PLACE OF BEGINNING, said point being the Southeast Corner of a tract of land as described on Quitclaim Deed filed as Instrument 2003-2477, recorded February 25, 2003 in the office of the Register of Deeds of Buffalo County; thence continuing on said East line of the Southeast Quarter of Section 21, SOUTH a distance of 330.00 feet; thence leaving said East line of the Southeast Quarter of Section 21, N 89° 32' 30" W a distance of 392.98 feet; thence N 16° 03' 05" W a distance of 344.18 feet to the Southwest Corner of the tract of land as described on said Quitclaim Deed filed as Instrument 2003-2477; thence on the South line of the tract of land described on said Quitclaim Deed filed as Instrument 2003-2477, S 89° 32' 30" E a distance of 488.15 feet to the place of beginning.

GRANTEE IN LAST DEED OF RECORD:

[Miracle Farms, Inc., a Nebraska corporation](#)

UNRELEASED LIENS OF RECORD:

- a. Trust Deed, Security Agreement and Assignment of Rents executed by Miracle Farms, Inc., a Corporation, Trustor to AgriBank, FCB, Trustee for Farm Credit Services of America, FCLA, Beneficiary, in the principal amount of \$7,500,000.00 dated March 6, 2020 and recorded March 6, 2020 as [Inst. No. 2020-01329](#); modified by Trust Deed Modification recorded April 10, 2023 as [Inst. No. 2023-01465](#); records of Buffalo County, Nebraska. (includes other land)

JUDGMENTS OR TRANSCRIPTS OF JUDGMENTS:

None of Record

TAXES/ASSESSMENTS:

2024 and all prior years - paid in full
2025 in the amount of \$6,135.70 - not paid.
First half becomes delinquent May 1, 2026;
Second half becomes delinquent September 1, 2026.
Parcel ID No.: [660206100](#) (includes other land)
Assessed Value: \$583,010.00

- a. Special assessments not yet certified to the Office of the County Treasurer.
(Note: No special assessments are shown in the Office of the County Treasurer at date hereof.)

EASEMENTS AND RESTRICTIONS OF RECORD:

None of Record

Effective Date: February 4, 2026 at 8:00 am

Nebraska Title Company



By

Registered Abstracter

Please direct inquiries to: Melinda Ryan

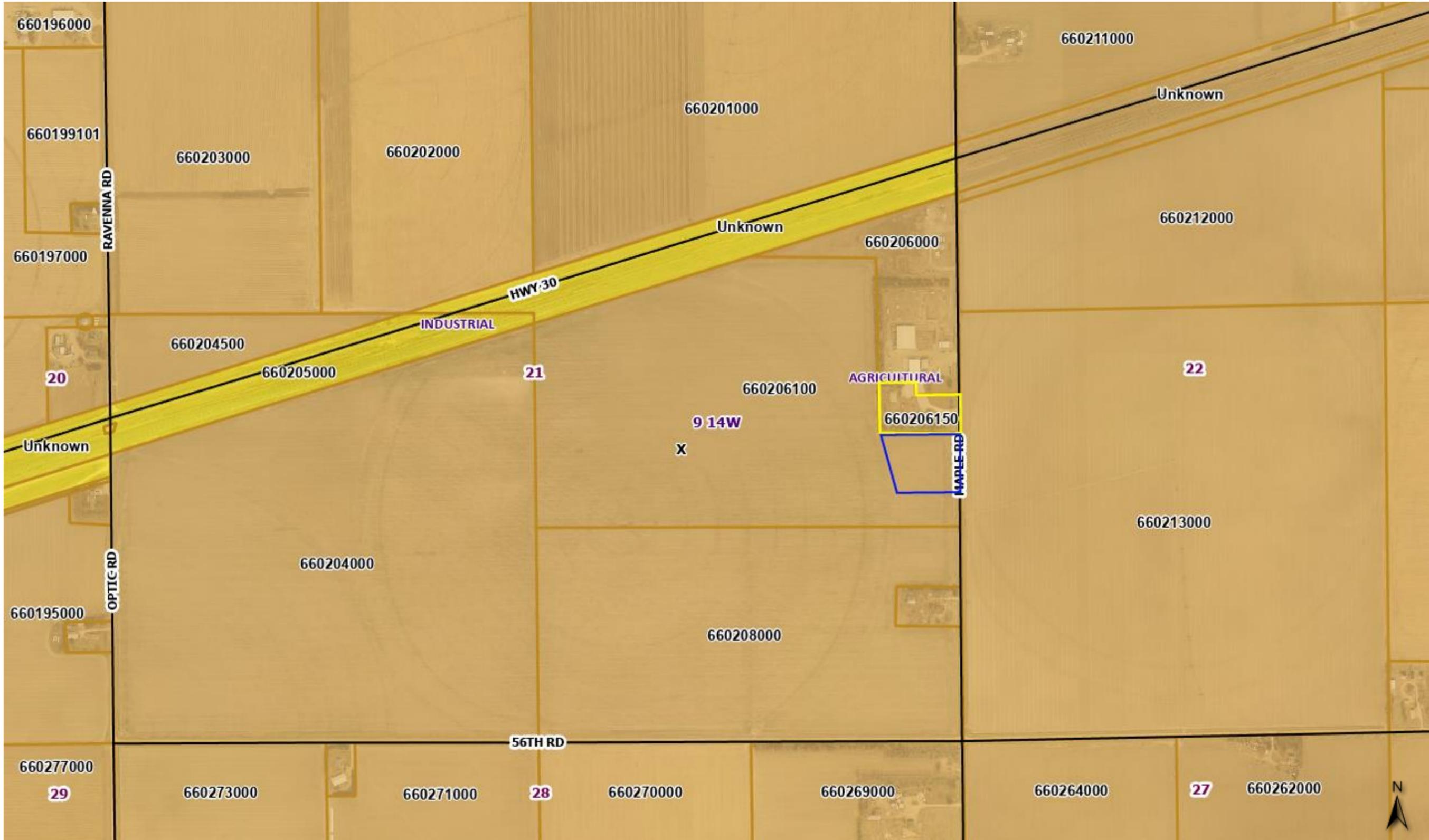
NOTE: THIS IS AN INFORMATIONAL TITLE REPORT

This report is not a guarantee or warranty of title, nor is it an abstract of title, nor is this a commitment to provide, nor does it provide title insurance. Liability hereunder is expressly limited to the sum of \$1,000.00.



Rackley Admin Sub Zoning/Floodplain

Created by: null



- Parcels
- Parcel Numbers
- Roads
- Zoning
 - AGRICULTURAL
 - AGRICULTURAL-RESIDENTIAL
 - COMMERCIAL
 - INDUSTRIAL
 - RURAL CONSERVATION
 - AGRICULTURAL-RESIDENTIAL 2
- Floodplain
 - A
 - AE
 - AH
 - AO
 - X



Rackley Admin Sub Aerial/Floodplain

Created by: null



- Parcels
- Parcel Numbers
- Roads
- Floodplain
 - A
 - AE
 - AH
 - AO
 - X

File with Your
County Treasurer

Application for Exemption from Motor Vehicle Taxes by Qualifying Organizations

• Read instructions on reverse side.

FORM
457

Name of Organization AMERICAN NATIONAL RED CROSS			Tax Year 2026	Value of Motor Vehicles
Name of Owner of Property AMERICAN NATIONAL RED CROSS			County Name BUFFALO	State Where Incorporated NE
Street or Other Mailing Address 3838 DEWEY AVE.			Contact Name TINA LYONS	Phone Number (402) 960-9973
City OMAHA, NE 68105	State	Zip Code	Email Address TINA.LYONS@REDCROSS.ORG	
Type of Ownership: <input type="checkbox"/> Agricultural and Horticultural Society <input type="checkbox"/> Educational <input type="checkbox"/> Religious <input checked="" type="checkbox"/> Charitable <input type="checkbox"/> Cemetery <input type="checkbox"/> For-profit Nursing Facilities				
Charitable Organizations: Motor Vehicle described above is used in the following exempt category (please mark the applicable boxes): <input type="checkbox"/> Agricultural and Horticultural Society <input type="checkbox"/> Educational <input type="checkbox"/> Religious <input checked="" type="checkbox"/> Charitable <input type="checkbox"/> Cemetery				
Charitable and For-Profit Organizations, please answer the following: If No, give percentage of exempt use: Are the motor vehicles used exclusively as indicated? (see instructions) <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO _____ %				
For-profit Nursing/Assisting Living Facilities, please select the applicable box: What percentage of occupied beds have been provided to <input type="checkbox"/> Nursing Facility <input type="checkbox"/> Skilled Nursing Facility <input type="checkbox"/> Assisted-Living Facility _____ %				

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
TINA LYONS	FLEET MANAGER	3838 DEWEY AVE OMAHA, NE 68105

Description of the Motor Vehicles

• Attach an additional sheet, if necessary.

Motor Vehicle Make	Model Year	Body Type	Vehicle ID Number	Registration Date or Date of Acquisition if Newly Purchased
TRAI SC612SA (25737)	1999	CARGO TRAILER	40LFB1212YP058771	4/30/2026

Give a detailed description of the use of the motor vehicle:
THESE VEHICLES ARE USED TO TRANSPORT AND STORE EMERGENCY SHELTER ITEMS.

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign
here

Tina Lyons
Authorized Signature

FLEET MANAGER
Title

3/1/2026
Date

For County Treasurer Recommendation

- Approval
 Denial

Comments: _____

Brenda R Rohrich
Signature of County Treasurer

2-25-26
Date

For County Board of Equalization Use Only

- Approved
 Denied

If the County Board's determination is different from the County Treasurer's recommendation, an explanation is required.

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

Signature of County Board Member

Date

Please retain a copy for your records.

Application for Exemption from Motor Vehicle Taxes by Qualifying Organizations

• Read instructions on reverse side.

Name of Organization Seneca Sunrise LLC			Tax Year 2026	Value of Motor Vehicles 25,000
Name of Owner of Property Seneca Sunrise LLC			County Name Buffalo	State Where Incorporated NE
Street or Other Mailing Address 710 Grand Ave			Contact Name Linda Zinnell	Phone Number (308) 440-9131
City Ravenna	State NE	Zip Code 68869	Email Address lzinnell@yahoo.com	
Type of Ownership: <input type="checkbox"/> Agricultural and Horticultural Society <input type="checkbox"/> Educational <input type="checkbox"/> Religious <input type="checkbox"/> Charitable <input type="checkbox"/> Cemetery <input checked="" type="checkbox"/> For-profit Nursing Facilities				
Charitable Organizations: Motor Vehicle described above is used in the following exempt category (please mark the applicable boxes): <input type="checkbox"/> Agricultural and Horticultural Society <input type="checkbox"/> Educational <input type="checkbox"/> Religious <input type="checkbox"/> Charitable <input type="checkbox"/> Cemetery				
Charitable and For-Profit Organizations, please answer the following: If No, give percentage of exempt use:				
Are the motor vehicles used exclusively as indicated? (see instructions) <input type="checkbox"/> YES <input type="checkbox"/> NO _____%				
For-profit Nursing/Assisting Living Facilities, please select the applicable box: What percentage of occupied beds have been provided to medicaid beneficiaries over the most recent three-year period? <u>33.5</u> %				
<input type="checkbox"/> Nursing Facility <input type="checkbox"/> Skilled Nursing Facility <input checked="" type="checkbox"/> Assisted-Living Facility				

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Ronald Zinnell	President	40275 370th Rd Ravenna, NE 68869
Oren Vogt	Vice President	48158 778th Rd Ravenna, NE 68869
Joyce Vogt	Secretary	48158 778th Rd Ravenna, NE 68869

Description of the Motor Vehicles

• Attach an additional sheet, if necessary.

Motor Vehicle Make	Model Year	Body Type	Vehicle ID Number	Registration Date or Date of Acquisition, if Newly Purchased
Chrysler	2021	Pacifica Van Passenger	2C4RC1BG4MR601308	3/1/2025

Give a detailed description of the use of the motor vehicle:

We use this vehicle to transport residents (private pay and Medicaid) to and from doctor appointments, personal appointments and shopping.

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here Linda Zinnell Manager 2-19-26
Authorized Signature Title Date

For County Treasurer Recommendation

Approval Comments: _____
 Denial

Brenda R Rohrich 2-19-26
Signature of County Treasurer Date

For County Board of Equalization Use Only

Approved If the County Board's determination is different from the County Treasurer's recommendation, an explanation is required.
 Denied

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

Signature of County Board Member Date

Month	Medicaid Census	Total Census	% 2023	Medicaid Census	Total Census	% 2024	Medicaid Census	Total Census	% 2025
January	283	818	34.6	276	741	37.2	310	806	38.5
February	230	941	24.4	270	757	35.7	280	743	37.7
March	220	935	23.5	279	775	36.0	292	928	31.5
April	240	870	27.6	270	862	31.3	270	812	33.3
May	247	844	29.3	279	816	34.2	279	806	34.6
June	220	790	27.8	294	720	41.0	257	777	33.1
July	211	754	28.0	311	730	42.6	222	804	27.6
August	213	747	28.5	341	752	45.3	217	799	27.2
September	210	690	30.4	347	813	42.7	210	806	26.1
October	206	702	29.3	372	831	44.8	243	806	30.1
November	180	685	26.3	360	790	45.6	305	876	34.8
December	240	703	34.1	310	740	41.9	341	1003	34.1
Totals	2700	9479	28.5	3709	9327	39.8	3226	9966	32.4
	# of	# of	for	# of	# of	for	# of	# of	for
	Medicaid	Occupied	2023	Medicaid	Occupied	2024	Medicaid	Occupied	2025
	Days for	Days for		Days for	Days for		Days for	Days for	
	2023	2023		2024	2024		2025	2025	

Total Medicaid Census 9635 days divided by Total Census 28772 days equals 33.5 % average for 3 years.

Seneca Sunrise Worksheet for Form 451 NF

File with Your
County Treasurer

Application for Exemption from Motor Vehicle Taxes by Qualifying Organizations

• Read instructions on reverse side.

FORM
457

Name of Organization University of Nebraska Foundation		Tax Year 2026	Value of Motor Vehicles 33,193.00
Name of Owner of Property University of Nebraska Foundation		County Name Buffalo	State Where Incorporated Nebraska
Street or Other Mailing Address 1010 Lincoln Mall, Suite 300		Contact Name Keith Miles	Phone Number (402) 458-1164
City Lincoln	State NE	Zip Code 68508	Email Address keith.miles@nufoundation.org
Type of Ownership: <input type="checkbox"/> Agricultural and Horticultural Society <input checked="" type="checkbox"/> Educational <input type="checkbox"/> Religious <input type="checkbox"/> Charitable <input type="checkbox"/> Cemetery <input type="checkbox"/> For-profit Nursing Facilities			
Charitable Organizations: Motor Vehicle described above is used in the following exempt category (please mark the applicable boxes): <input type="checkbox"/> Agricultural and Horticultural Society <input checked="" type="checkbox"/> Educational <input type="checkbox"/> Religious <input type="checkbox"/> Charitable <input type="checkbox"/> Cemetery			
Charitable and For-Profit Organizations, please answer the following: If No, give percentage of exempt use: Are the motor vehicles used exclusively as indicated? (see instructions) <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO _____ %			
For-profit Nursing/Assisting Living Facilities, please select the applicable box: What percentage of occupied beds have been provided to <input type="checkbox"/> Nursing Facility <input type="checkbox"/> Skilled Nursing Facility <input type="checkbox"/> Assisted-Living Facility medicaid beneficiaries over the most recent three-year period? _____ %			

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Brian Hastings	President and CEO	1010 Lincoln Mall, Suite 300, Lincoln, NE 68508
Keith D. Miles	Sr VP/General Counsel	1010 Lincoln Mall, Suite 300, Lincoln, NE 68508

Description of the Motor Vehicles

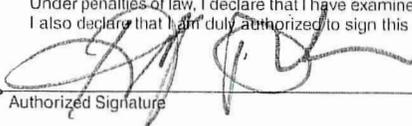
• Attach an additional sheet, if necessary.

Motor Vehicle Make	Model Year	Body Type	Vehicle ID Number	Registration Date or Date of Acquisition, if Newly Purchased
Toyota Camry	2025	Sedan	4T1DBADK8SU525926	3/1/2026

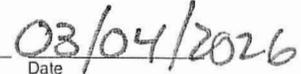
Give a detailed description of the use of the motor vehicle:

Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign
here


Authorized Signature


Title


Date

For County Treasurer Recommendation

- Approval
 Denial

Comments: _____


Signature of County Treasurer


Date

For County Board of Equalization Use Only

- Approved
 Denied

If the County Board's determination is different from the County Treasurer's recommendation, an explanation is required.

I declare that to the best of my knowledge and belief, the determination made by the County Board of Equalization is correct pursuant to the laws of the State of Nebraska.

Signature of County Board Member

Date

Please retain a copy for your records.

Date: February 28th, 2026

To: Buffalo County Board

Subject: Tax List Corrections

Approved by action of the County Board: on This _____ Day of _____, 2026.

Chairperson

9 – Real Estate

- MH: Accelerate tax for 2026-mobile home being moved off property (#56 Sunset)
- MH: Accelerate tax for 2026-mobile home damaged/partially destroyed by fire (#24 Countryside)
- 2 -same parcel: Tax List Correction for year 2025 – TIF base & excess were switched
- Homestead Exemption: Audit (2022) – Applicant proved redetermination was timely filed to the state, correct 0% back to 60%
- Homestead Exemption: Audit (2023) – Applicant proved appeal was timely filed & 0% change was incorrect – state confirmed 0% needed to be 80%
- Homestead Exemption: 2024 exemption should have been 100%, was not on roster information received from state
- MH: Ownership correction only – MH transferred 9/18/25, never received updated title
- Homestead Exemption: Amended 2025 application 100% to 20%

9 Corrections for the month of February 2026

Tax List Correction

BUFFALO County, Nebraska

Property ID: 850000532 - RE (850000532)

Date: 02-03-2026

No: 5213

Name and Address:
SKUNDA, MATT

Description of Property:
IOLL COUNTRYSIDE CRT #24 (1981 BELL'S
CUSTOM 14X67 18H7065)

Tax Year: 2025

1000 School: 10-0007

District: 1000 KEARNEY CITY

1920 15TH AVE LT 70
KEARNEY, NE 68845

2-8-16

Stmnt No: 24804

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount										
Corrected Amount										
Additional Amount	2,500	1.66252400	41.56	0.00	0	0.00	0.00	20.78	20.78	41.56
Deducted Amount										

Reason for Correction: ACCELERATE TAX FOR 2026-MOBILE HOME DAMAGED BY FIRE

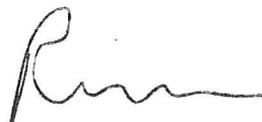
I hereby direct the County Treasurer of BUFFALO County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____, _____

Chairman



County Assessor - County Clerk

850000532

By _____
Deputy

Tax List Correction

BUFFALO County, Nebraska

Property ID: 580082100 - RE (580082100)

Date: 02-04-2026

No: 5214

Name and Address:
CASH-WA DISTRIBUTING CO OF KY INC

Description of Property:
CASH-WA SECOND ADD LOT 1 BLK 1 (14.05 AC) TIF

Tax Year: 2025
9016 School: 10-0007
District: CASH-WA DISTRIBUTING CO O

P O BOX 309
KEARNEY, NE 68848-0309

Stmnt No: 3451

* Tax Credit of 1,697.84 consists of 535.12 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 1,162.72 in School Credit, and 0.00 in Unused School.
* Tax Credit of 26,839.58 consists of 8,459.14 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 18,380.44 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	449,680	1.66252400	7,476.04	1,697.84	0	0.00	0.00	2,889.10	2,889.10	5,778.20
Corrected Amount	7,108,520	1.66252400	118,180.86	26,839.58	0	0.00	0.00	45,670.64	45,670.64	91,341.28
Additional Amount	6,658,840		110,704.82	25,141.74				42,781.54	42,781.54	85,563.08
Deducted Amount										

Reason for Correction: TIF BASE & EXCESS AMOUNTS WERE SWITCHED

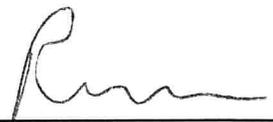
I hereby direct the County Treasurer of BUFFALO County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____, _____

Chairman



County Assessor - County Clerk


580082100

By _____
Deputy

Tax List Correction

BUFFALO County, Nebraska

Property ID: 580082100 - RE (580082100)

Date: 02-04-2026

No: 5215

Name and Address:
CASH-WA DISTRIBUTING CO OF KY INC

Description of Property:
CASH-WA SECOND ADD LOT 1 BLK 1 (14.05 AC) TIF

Tax Year: 2025

1001 School: 10-0007

District: 1001 KEARNEY CITY -TIF

P O BOX 309
KEARNEY, NE 68848-0309

Stmnt No: 3450

* Tax Credit of 26,839.58 consists of 8,459.14 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 18,380.44 in School Credit, and 0.00 in Unused School.

* Tax Credit of 1,697.84 consists of 535.12 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 1,162.72 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	7,108,520	1.66252400	118,180.86	26,839.58	0	0.00	0.00	45,670.64	45,670.64	91,341.28
Corrected Amount	449,680	1.66252400	7,476.04	1,697.84	0	0.00	0.00	2,889.10	2,889.10	5,778.20
Additional Amount										
Deducted Amount	6,658,840		110,704.82	25,141.74				42,781.54	42,781.54	85,563.08

Reason for Correction: TIF BASE & EXCESS WERE SWITCHED

I hereby direct the County Treasurer of BUFFALO County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____, _____

Chairman



County Assessor - County Clerk

580082100

By _____
Deputy

Tax List Correction

BUFFALO County, Nebraska

Property ID: 560633100 - RE (560633100)

Date: 02-06-2026

No: 5216

Name and Address:
ARNOLD, SHARON K

Description of Property:
SALTZGABER SUB 21-9-16 RV-TWP LT 2
(4.3A) 21-9-16

Tax Year: 2022
900 School: 10-0007
District: 900 TAX DISTRICT

6995 46TH AVE
KEARNEY, NE 68845

Stmnt No: 720

* Tax Credit of 365.18 consists of 365.18 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.
* Tax Credit of 365.18 consists of 365.18 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	342,600	1.74575300	5,980.96	365.18	0	0.00	0.00	2,807.89	2,807.89	5,615.78
Corrected Amount	342,600	1.74575300	5,980.96	365.18	117,095	2,044.20	0.00	1,785.79	1,785.79	3,571.58
Additional Amount					117,095	2,044.20				
Deducted Amount								1,022.10	1,022.10	2,044.20

Reason for Correction: HOMESTEAD AUDIT (2022) - APPLICANT PROVED REDETERMINATION WAS TIMELY FILED, CORRECT

0% TO 60%

I hereby direct the County Treasurer of BUFFALO County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____, _____

Chairman



County Assessor - County Clerk

||||| *560633100* |||||

By _____
Deputy

Tax List Correction

BUFFALO County, Nebraska

Property ID: 320173000 - RE (320173000)

Date: 02-13-2026

No: 5217

Name and Address:
BELL, MICHAEL K & CAROLYN B

Description of Property:
**19-10-13 PT NE1/4 & 20' STRIP NE1/4
 SE1/4 E OF CREEK (133.64A)**

Tax Year: 2023
 1220 School: 10-0002
 District: 1220 TAX DISTRICT

**15240 RANGE ROAD
 GIBBON, NE 68840**

Stmnt No: 1616

* Tax Credit of 393.32 consists of 79.10 in Non-Ag Credit, 314.22 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.
 * Tax Credit of 340.66 consists of 340.62 in Non-Ag Credit, 0.04 in Agland Credit, and 0.00 in Unused Credit, and 0.00 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	306,345	1.61288100	4,940.98	393.32	0	0.00	0.00	2,273.83	2,273.83	4,547.66
Corrected Amount	306,060	1.61288100	4,936.38	340.66	55,740	899.02	0.00	1,848.35	1,848.35	3,696.70
Additional Amount					55,740	899.02				
Deducted Amount	285		4.60	52.66				425.48	425.48	850.96

Reason for Correction: CORRECT 2023 STATE AUDIT FROM 0% TO 80% - (90% TO 0% SHOULD HAVE BEEN 90% TO 80%)

I hereby direct the County Treasurer of BUFFALO County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____, _____

 Chairman



 County Assessor - County Clerk

 320173000

By _____
 Deputy

Tax List Correction

BUFFALO County, Nebraska

Property ID: 580099006 - RE (580099006)

Date: 02-17-2026

No: 5218

Name and Address:

**EMRICK, BETH ANITA TRUSTEE OF THE
EMRICK QUALIFIED SPOUSAL TRUST**

Description of Property:

**MARIANNE HUNT 2ND ADD KY
BLK 1 NORTH PT LOT 6**

Tax Year: 2024

1000 School: 10-0007

District: 1000 KEARNEY CITY

**915 AVE G
KEARNEY, NE 68847**

Stmnt No: 5791

* Tax Credit of 926.80 consists of 275.48 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 651.32 in School Credit, and 0.00 in Unused School.
* Tax Credit of 0.00 consists of 275.48 in Non-Ag Credit, 0.00 in Agland Credit, and 275.48 in Unused Credit, and 651.32 in School Credit, and 651.32 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	229,890	1.71425700	3,940.92	926.80	0	0.00	0.00	1,507.06	1,507.06	3,014.12
Corrected Amount	229,890	1.71425700	3,940.92	0.00	229,890	3,940.92	0.00	0.00	0.00	0.00
Additional Amount					229,890	3,940.92				
Deducted Amount				926.80				1,507.06	1,507.06	3,014.12

Reason for Correction: 2024 HOMESTEAD EXEMPTION SHOULD HAVE BEEN 100%

I hereby direct the County Treasurer of BUFFALO County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____, _____

Chairman



County Assessor - County Clerk

580099006

By _____
Deputy

Tax List Correction

BUFFALO County, Nebraska

Property ID: 85000977 - RE (85000977)

Date: 02-24-2026

No: 5219

Name and Address:
PEDEN, ALEX J

Description of Property:
IOLL EAST LAWN CRT #229 (2009 FLEETWOOD
16X80 INFL955A14066SM13)

Tax Year: 2025
1000 School: 10-0007
District: 1000 KEARNEY CITY

2900 GRAND AVE LT 229
KEARNEY, NE 68847

31-9-15

Stmnt No: 17240

* Tax Credit of 89.72 consists of 28.28 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 61.44 in School Credit, and 0.00 in Unused School.

* Tax Credit of 89.72 consists of 28.28 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 61.44 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	23,765	1.66252400	395.10	89.72	0	0.00	0.00	152.69	152.69	305.38
Corrected Amount	23,765	1.66252400	395.10	89.72	0	0.00	0.00	152.69	152.69	305.38
Additional Amount										
Deducted Amount										

Reason for Correction: NAME CORRECTION ONLY - MH TRANSFERRED PRIOR TO ROLL, NEW TITLE NEVER RECEIVED

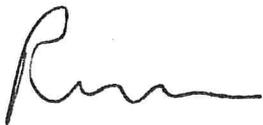
I hereby direct the County Treasurer of BUFFALO County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____, _____

Chairman



County Assessor - County Clerk

85000977

By _____
Deputy

Tax List Correction

BUFFALO County, Nebraska

Property ID: 720151700 - RE (720151700)

Date: 02-26-2026

No: 5220

Name and Address:
JARMIN, RANDY L & PATRICIA I

Description of Property:
 12-8-14 PT GOV LTS 2 & 3 (1 AC)
 12-8-14 TR IN LTS 2 & 3 (1 AC)

Tax Year: 2025
 1220 School: 10-0002
 District: 1220 TAX DISTRICT

1281 LOWELL RD
 GIBBON, NE 68840

12-8-14

Stmnt No: 10092

* Tax Credit of 346.20 consists of 325.02 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 677.96 in School Credit, and 656.78 in Unused School.
 * Tax Credit of 1,002.98 consists of 325.02 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 677.96 in School Credit, and 0.00 in Unused School.

	Actual Valuation	Tax Rate	Consolidated Tax	Tax Credit *	Homestead Value	Homestead Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount	273,120	1.44343200	3,942.30	346.20	248,270	3,583.62	0.00	6.24	6.24	12.48
Corrected Amount	273,120	1.44343200	3,942.30	1,002.98	49,654	716.72	0.00	1,111.30	1,111.30	2,222.60
Additional Amount				656.78				1,105.06	1,105.06	2,210.12
Deducted Amount					198,616	2,866.90				

Reason for Correction: AMENDED 2025 HOMESTEAD EXEMPTION 100% TO 20%

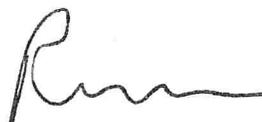
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ALL CORRECTIONS MADE ON THE TAX ROLL MUST BE SHOWN IN RED.

Approved by action of the County Board

this _____ day of _____, _____

 Chairman



 County Assessor - County Clerk

||||| *720151700* |||||

By _____
 Deputy