

BUFFALO COUNTY BOARD OF COMMISSIONERS
BUFFALO COUNTY BOARD OF EQUALIZATION
TUESDAY, JANUARY 13, 2026

The Buffalo County Board of Commissioners and the Buffalo County Board of Equalization met on Tuesday, January 13, 2026 at 9:00 A.M. and 9:45 A.M. County Clerk Heather Christensen called the Reorganization Meeting of the Buffalo County Board of Commissioners 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 January 8, 2026. 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 Josiah Davis and Deputy County Clerk Rachelle Warner were present.

County Clerk Christensen called for the election of a Chairperson. Commissioner Lynch nominated Sherry Morrow for Chairperson of the Buffalo County Board of Commissioners and Commissioner Maendele seconded the nomination. County Clerk Christensen called for any further nominations three times. There were no further nominations and it was moved by Lynch and seconded by Maendele to cease the nominations and cast a unanimous ballot for Sherry Morrow. Upon roll call vote, the following Board members voted "Aye": Lynch, Maendele, Higgins, Klein, Kouba, Loeffelholz and Morrow. Motion declared carried and Sherry Morrow is the 2026 Board Chairperson.

County Clerk Christensen turned the meeting over to Chairperson Morrow.

Chairperson Morrow called for the election of a Vice-Chairperson. Commissioner Kouba nominated Bill Maendele as Vice-Chairperson of the Buffalo County Board of Commissioners and Commissioner Higgins seconded the nomination. Chairperson Morrow called for any further nominations three times. There were no further nominations and it was moved by Kouba and seconded by Higgins to cease the nominations and cast a unanimous ballot for Bill Maendele. Upon roll call vote, the following Board members voted "Aye": Kouba, Higgins, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried and Bill Maendele is the 2026 Board Vice-Chairperson.

Moved by Higgins and seconded by Lynch to approve the following list of Depositories for County Monies. Upon roll call vote, the following Board members voted "Aye": Higgins, Lynch, Klein, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

Bruning Bank	Cornerstone Bank
Exchange Bank	Farmers & Merchants Bank
First National Bank of Omaha	Five Points Bank
First Interstate Bank	FirsTier Bank
Heartland Bank	NebraskaLand Bank
NFIT/Union Bank	NPAIT
Pinnacle Bank	Premier Bank
Town & Country Bank	Wells Fargo

Moved by Maendele and seconded by Higgins to authorize the Buffalo County Treasurer Brenda Rohrich to invest the County funds at the approved depositories. Upon roll call vote, the following Board members voted "Aye": Maendele, Higgins, Klein, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Higgins to make the following Agency Appointments. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Higgins, Klein, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

County Board Representatives:

Airport Zoning Board- Timothy Higgins
Buffalo County Economic Development Council- Daniel Lynch & Sherry Morrow
Community Action Partnership of Mid-Nebraska Board- Myron Kouba
Kearney Area Chamber of Commerce- Bill Maendele
Kearney Area Visitors Bureau Advisory Board- Timothy Higgins
Mid-NE Individual Services Advisory Board- Ivan Klein
Region III Governing Board- Bill Maendele
Solid Waste Agency- Ronald Loeffelholz

South Central Economic Development Council- Bill Maendele
South Central NE Area Agency on Aging Governing Board- Ivan Klein
Two River Public Health Department- Daniel Lynch

Moved by Higgins and seconded by Kouba to make the following appointments. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Lynch, Loeffelholz, Maendele and Morrow. Motion declared carried.

Legal Newspaper Designations appointment:

The Kearney Hub and the Buffalo County Website (www.buffalocounty.ne.gov).

Committee appointments with the first person listed to be the Committee Chair:

Budget & Finance Committee

Sherry Morrow-Chair
Daniel Lynch
Bill Maendele

Facilities OMP Committee

Sherry Morrow-Chair
Bill Maendele
Timothy Higgins

Information Technology Committee

Myron Kouba-Chair
Daniel Lynch
Ivan Klein

Road & Bridge Committee

Ivan Klein-Chair
Daniel Lynch
Ronald Loeffelholz

Noxious Weed District Committee

Ronald Loeffelholz-Chair
Ivan Klein
Myron Kouba

Human Resources/Insurance Committee

Myron Kouba-Chair
Timothy Higgins
Bill Maendele

Public Safety, Law Enforcement & Emergency Management Committee

Daniel Lynch-Chair
Ronald Loeffelholz
Sherry Morrow

Court & Judicial Committee

Ivan Klein-Chair
Ronald Loeffelholz
Sherry Morrow

Veterans Service Committee

Myron Kouba-Chair
Bill Maendele
Ivan Klein

Zoning & Floodplain Committee

Ronald Loeffelholz-Chair
Daniel Lynch
Bill Maendele

Extension Committee

Ronald Loeffelholz-Chair
Myron Kouba
Timothy Higgins

Election Committee

Timothy Higgins -Chair
Bill Maendele
Daniel Lynch

Legislative Committee

Bill Maendele-Chair
Sherry Morrow
Timothy Higgins

Ravenna Lake Committee

Myron Kouba-Chair
Ivan Klein
Tim Higgins

County Official Council

Timothy Higgins-Chair
Sherry Morrow
Myron Kouba

Law Enforcement Center Committee

Sherry Morrow-Chair
Daniel Lynch
Timothy Higgins

Buffalo County NIRMA (Nebraska Intergovernmental Risk Management Association) Contact:
Lynn Martin

REGULAR AGENDA

Moved by Higgins and seconded by Lynch to approve the December 23, 2025 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 Kouba and seconded by Higgins to ratify the following December 29, 2025 and January 9, 2026 payroll claims that were processed by the County Clerk. Upon roll call vote, the following Board members voted "Aye": Kouba, Higgins, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

DECEMBER 29, 2025 PAYROLL

GENERAL FUND			
NET PAYROLL			376,651.71
AMERICAN FAMILY LIFE	I	PREMIUMS	1,353.44
RETIREMENT PLANS AMERITAS	R	EMPE RET	66,212.31
BUFFALO CO TREASURER	I	PREMIUMS	171,895.50
DAWSON CO COURT	E	GARNISHMENT	302.13
EMPOWER ANNUITY INS	R	DEFERRED COMP	1,075.00
FIRST CONCORD	E	FLEX FUNDS	6,594.90
FIRST NATIONAL BANK	T	FEDERAL TAXES	126,468.83
KEARNEY UNITED WAY	E	DONATIONS	67.42
MADISON NATIONAL	I	PREMIUMS	1,119.42
MADISON NATIONAL	I	LT DISABILITY	320.63
METLIFE	E	DENTAL	4,176.71
NATIONWIDE RETIREMENT	R	DEFERRED COMP	3,257.00
NE CHILD SUPPORT	E	CHILD SUPPORT	876.50
STATE OF NE	T	STATE TAXES	19,802.93
VISION SERVICE PLAN	E	EMPE VSP EYE	1,200.37
ROAD FUND			
NET PAYROLL			68,343.72
AMERICAN FAMILY LIFE	I	PREMIUMS	862.19
RETIREMENT PLANS AMERITAS	R	EMPE RET	10,937.80
BUFFALO CO TREASURER	I	PREMIUMS	4,403.00
FAMILY SUPPORT REGISTRY	E	GARNISHMENT	75.00
FIRST CONCORD	E	FLEX FUNDS	842.49
FIRST NATIONAL BANK	T	FEDERAL TAXES	20,286.95
MADISON NATIONAL	I	PREMIUMS	199.05
MADISON NATIONAL	I	LT DISABILITY	104.88
METLIFE	E	DENTAL	984.44
NATIONWIDE RETIREMENT	R	DEFERRED COMP	272.50
STATE OF NE	T	STATE TAXES	3,052.05
VISION SERVICE PLAN	E	EMPE VSP EYE	304.62
WEED FUND			
NET PAYROLL			5,979.05
RETIREMENT PLANS AMERITAS	R	EMPE RET	940.35
BUFFALO CO TREASURER	I	PREMIUMS	346.00
FIRST CONCORD	E	FLEX FUNDS	33.33
FIRST NATIONAL BANK	T	FEDERAL TAXES	1,883.52
MADISON NATIONAL	I	LT DISABILITY	4.18
METLIFE	E	DENTAL	60.36
STATE OF NE	T	STATE TAXES	281.93

JANUARY 9, 2026 PAYROLL

<u>GENERAL FUND</u>			
NET PAYROLL			425,462.33
AMERICAN FAMILY LIFE	I	PREMIUMS	1,403.49
RETIREMENT PLANS AMERITAS	R	EMPE RET	75,758.89
BUFFALO CO TREASURER	I	PREMIUMS	182,679.00
DAWSON CO COURT	E	GARNISHMENT	302.13
EMPOWER ANNUITY INS	R	DEFERRED COMP	1,075.00
FIRST CONCORD	E	FLEX FUNDS	7,889.36
FIRST NATIONAL BANK	T	FEDERAL TAXES	146,814.05
KEARNEY UNITED WAY	E	DONATIONS	45.00
MADISON NATIONAL	I	PREMIUMS	1,136.76
MADISON NATIONAL	I	LT DISABILITY	316.30
METLIFE	E	DENTAL	4,561.52
NATIONWIDE RETIREMENT	R	DEFERRED COMP	3,282.00
NE CHILD SUPPORT	E	CHILD SUPPORT	876.50
STATE OF NE	T	STATE TAXES	20,553.97
VISION SERVICE PLAN	E	EMPE VSP EYE	1,257.00
<u>ROAD FUND</u>			
NET PAYROLL			69,045.22
AMERICAN FAMILY LIFE	I	PREMIUMS	1,056.88
RETIREMENT PLANS AMERITAS	R	EMPE RET	11,106.39
BUFFALO CO TREASURER	I	PREMIUMS	4,864.00
FAMILY SUPPORT REGISTRY	E	GARNISHMENT	75.00
FIRST CONCORD	E	FLEX FUNDS	1,117.46
FIRST NATIONAL BANK	T	FEDERAL TAXES	20,248.61
MADISON NATIONAL	I	PREMIUMS	198.96
MADISON NATIONAL	I	LT DISABILITY	113.20
METLIFE	E	DENTAL	1,105.95
NATIONWIDE RETIREMENT	R	DEFERRED COMP	272.50
STATE OF NE	T	STATE TAXES	2,762.09
VISION SERVICE PLAN	E	EMPE VSP EYE	334.23
<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

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.

<u>ROAD FUND</u>			
STATE OF NE-MOTOR FUELS	E	FUEL TAX	\$3,812.00

Moved by Loeffelholz and seconded by Klein to accept the Clerk of the District Court December 2025 Report. 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 Higgins to accept the Buffalo County Treasurer December 2025 Fund Balance Report. 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 acknowledge receipt of the December 2025 Community Action Partnership of Mid-Nebraska RYDE Report. Upon roll call vote, the following Board members voted "Aye": Klein, Lynch, Higgins, Loeffelholz, Maendele and Morrow. Abstain: Kouba. Motion declared carried.

After discussion, it was moved by Maendele and seconded by Klein to approve the request to increase Petty Cash for Board of Commissioners to \$10,000. Upon roll call vote, the following Board members voted "Aye": Maendele, Klein, Higgins, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

Moved by Kouba and seconded by Maendele to approve the request from the Clerk of the District Court, Cheryl Stabenow, to open a Petty Cash account in the amount of \$500.00. Upon roll call vote, the following Board members voted "Aye": Kouba, Maendele, Higgins, Klein, Loeffelholz, Lynch and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Lynch to re-appoint the following appointed officials for 2026: John Maul as the Highway Superintendent, Bret Stubbs as the Weed Superintendent, Lisa Poff as the Election Commissioner, Matthew Starkey as the Veteran's Service Officer, Stephen Gaasch as the Facilities Director, Darrin Lewis as the Emergency Manager, Dennise Daniels as the Floodplain/Zoning Administrator, Paul Farrell as the Information Technologies Director and Lynn Martin as the Board Administrator. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, Maendele and Morrow. Motion declared carried.

Following discussion, it was moved by Maendele and seconded by Klein to approve the following Resolution 2026-01 adopting common legislative priorities for the Big 5 counties for the Nebraska Legislature's 2026 regular session. Upon roll call vote, the following Board members voted "Aye": Maendele, Klein, Higgins, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

RESOLUTION 2026-01

WHEREAS, the Counties of Buffalo, Douglas, Hall, Lancaster, and Sarpy, Nebraska, ("Counties") collectively represent the interests of over 1.2 million Nebraskans, constituting over 62% of the population of the State of Nebraska;

WHEREAS, the Counties deliver essential local governmental services mandated by the State of Nebraska ("State") without State appropriations to support those services, including critical public health, mental health, and public safety services;

WHEREAS, despite dramatically rising inflation, an historically competitive labor market, and exceptional population growth, the Counties' Boards of County Commissioners ("County Boards") have prudently managed their property tax levies while continuing to deliver the essential local governmental services that our growing communities want and deserve;

WHEREAS, tax reform cannot be achieved at the expense of our Counties' ability to deliver essential local governmental services that keep Nebraskans healthy and safe; and

WHEREAS, the Counties, in addition to their individual interests and priorities in the Nebraska Legislature's 2026 Regular Session, have come together on behalf of their collective residents to adopt common legislative priorities;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF BUFFALO, NEBRASKA, ALONGSIDE OUR COMMISSIONER COLLEAGUES OF THE COUNTIES OF BUFFALO, DOUGLAS, HALL, LANCASTER AND SARPY, NEBRASKA, that the County Boards hereby support the Legislature and the Governor's efforts to promote the State's health, security, and prosperity by addressing the following pressing issues that are of critical import to the Counties' constituents:

- 1. Property Tax Relief:** Comprehensive property tax relief through thoughtful, systemic reform of tax requests, tax levies, and property valuation, is vital to the continued growth and vitality of the Counties. The reform mechanisms contained in LB34 (Special Session 2024), as amended by LB647 AM1202 (2025) (incorporating portions of LB242(2025)), are critically important to the Counties' ability to deliver essential local governmental services that keep Nebraskans healthy and safe, including but not limited to cap exemptions for: the county's growth percentage; inflation as defined by SLCE; approved bonds; emergencies; and amounts budgeted for public safety as defined by Neb. Rev. Stat. § 13-320, county attorneys, and public defenders.
- 2. Utilizing Inheritance Tax for Property Tax Relief:** The Counties currently utilize inheritance tax revenue as dollar-for-dollar property tax relief, supporting essential local governmental services that otherwise would be paid with property tax revenue. Elimination or reduction of inheritance tax revenues must be balanced by equal and sustainable replacement revenue streams to ensure that the Counties can responsibly manage property tax levies while continuing to deliver the critical health and safety services that make Nebraska a preeminent location for families and businesses.
- 3. State Tax Shifts to the Counties:** The Counties' property taxpayers collectively bear the burden of tens of millions of dollars in constantly escalating costs of State bureaucracy that the State has shifted to the Counties, paying for the salaries and benefits of State personnel and the costs of State office space, utilities, office equipment and computers. These veiled State property tax levies serve only to conceal the true costs of State government and represent the hidden barrier to real and lasting relief to the Counties' property taxpayers.

AND BE IT FURTHER RESOLVED that the County Boards hereby authorize the Counties' advocacy teams to pursue the success of legislation consistent with the principles herein, throughout the Nebraska Legislature's 2026 Regular Session.

After discussion, it was moved by Maendele and seconded by Kouba to authorize Buffalo County Attorney Eatherton to proceed in drafting a County Public Records Request Fee policy. Upon roll call vote, the following Board members voted "Aye": Maendele, Kouba, Higgins, Klein, Loeffelholz, Lynch and Morrow. Motion declared carried.

Chairperson Morrow reviewed the following correspondence. 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. Northland Public Finance sent a Holiday greeting card. Development Council for Buffalo County sent a card thanking the Board for their continued support and to wish a Happy New Year. Berggren Architects, P.C. sent a holiday card and Calendars for 2026. Kearney Police Department sent a Holiday greeting card. Chairperson Morrow called on each Board member present for committee reports and recommendations.

ZONING

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

Chairperson Morrow opened the public hearing at 9:27 A.M. for an Application for Administrative Subdivision to be known as "Keaschall Administrative Subdivision" filed by Bryan Brown, licensed land surveyor on behalf of Delores A. Keaschall, Trustee, located in Part of the Southeast Quarter of the Southeast Quarter, of Section Sixteen (16), Township Eleven (11) North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska. Licensed land surveyor Brown was present to answer questions and no one else addressed the Board. Chairperson Morrow closed the public hearing at 9:28 A.M. Moved by Maendele and seconded by Kouba to approve Administrative Subdivision to be known as "Keaschall Administrative Subdivision" with the following Resolution 2026-02. Upon roll call vote, the following Board members voted "Aye": Maendele, Kouba, Higgins, Klein, Loeffelholz, Lynch and Morrow. Motion declared carried.

RESOLUTION 2026-02

WHEREAS, Bryan Brown, licensed land surveyor, on behalf of Delores A. Keaschall, Trustee, of the Delores A. Keaschall Trust, hereinafter referred to as "applicant", has filed for an Administrative Subdivision for "Keaschall 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 January 13, 2026, this Board conducted a public hearing and finds:

1. The proposed "Keaschall Administrative Subdivision" is in the Agriculture (AG) Zoning District for Buffalo County, Nebraska.
2. The tract, presently owned by Delores A. Keaschall, Trustee, of the Delores A. Keaschall Trust, referred to as part of parcel 280123000, situated in part of the Southeast Quarter in Section Sixteen (16), Township Eleven (11) North, Range Fourteen (14) West of the Sixth Principal Meridian, Buffalo County, Nebraska, has approximately 153 remnant 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 and Grand Island Road are county-maintained, open public roads and the roads abut on the subdivision's east and south sides. The width of Maple Road and Grand Island Roads meet 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, "Keaschall Administrative Subdivision", an administrative subdivision located in Part of the Southeast Quarter of the Southeast Quarter, of Section Sixteen (16), Township Eleven (11) 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.

Chairperson Morrow opened the public hearing at 9:30 A.M. for Code amendments with renumbering as necessary, to The Buffalo County Zoning Regulations, Section 5.42, Agricultural – Residential 2 (AGR – 2) District, Permitted Principle Uses and Structures, regarding personal use solar energy systems on a lot comprised of 10.00 acres or more. No one addressed the Board. Chairperson Morrow closed the public hearing at 9:31 A.M. Moved by Lynch and seconded by Higgins to approve Code amendments with renumbering as necessary, to The Buffalo County Zoning Regulations, Section 5.42, Agricultural – Residential 2 (AGR – 2) District, Permitted Principle Uses and Structures, regarding personal use solar energy systems on a lot comprised of 10.00 acres or more with the following Resolution 2026-03. Upon roll call vote, the following Board members voted "Aye": Lynch, Higgins, Klein, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

RESOLUTION 2026-03

WHEREAS, on December 18, 2025, the Buffalo County Planning and Zoning Commission held a public hearing for amendments to the Buffalo County Zoning Regulations, Section 5.42, Agricultural – Residential 2 (AGR – 2) District, Permitted Principle Uses and Structures, regarding personal use solar energy systems on a lot comprised of 10.00 acres or more.

That Commission voted favorably, on an 8-0 vote, with one absence and no abstentions, to recommend that this Board adopt the proposed amendment, and

WHEREAS, no protests have been filed with the Buffalo County Clerk against such proposed amendments, and

WHEREAS, on January 13, 2026, this Board conducted a public hearing concerning proposed amendments to Buffalo County's Zoning Regulations and no parties appeared to oppose such proposed amendment,

NOW THEREFORE, BE IT RESOLVED BY THE BUFFALO COUNTY BOARD OF COMMISSIONERS in regular session with a quorum present, voted that the following amendment be adopted under the Buffalo County Zoning Regulations, Section 5.42, Agricultural – Residential 2 (AGR – 2) District, Permitted Principle Uses and Structures, regarding personal use solar energy systems on a lot comprised of 10.00 acres or more, with amendments noted in strikethrough for deletion of and underlining for added verbiage with renumbering as necessary, as follows:

- “Personal Use Solar Energy System, when the system is situated on a lot comprised of 10.00 acres or greater;”

ROAD DEPARTMENT

Chairperson Morrow instructed County Clerk Christensen to open and read aloud the submitted for Project No. C10 (1455) Structure No. C001012815 bridge replacement with a concrete box. Bids were submitted from the following companies: F & A Concrete Finish, LLC, Midlands Contracting, Saul Ramos Construction Inc. and Myers Construction Inc. Highway Superintendent John Maul will review the bids and come back with recommendations at the next meeting on Tuesday, January 27, 2026.

Moved by Loeffelholz and seconded by Lynch to recess the regular meeting of the Board of Commissioners at 9:38 A.M. and reconvene as a Board of Equalization. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, Maendele and Morrow. Motion declared carried.

BOARD OF EQUALIZATION

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

Moved by Maendele and seconded by Lynch to approve Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for Crane River Theater Company for two 2015 Sharp Enclosed Trailers, a 2021 Sharp Enclosed Trailer, a 2022 Big T Bumper Pull 10' and a 2022 Big T Bumper Pull 18'. 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 Lynch to approve Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for First Lutheran Church for a 2005 Ford F350 Bus. 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 Loeffelholz to approve Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for First United Methodist Church of Kearney for a 2010 Ford Cutaway Van, a 2013 Chevrolet Express G3500, a 2015 Ford Turtle Top Shuttle and a 2024 AMP Cooler Trailer. Upon roll call vote, the following Board members voted "Aye": Klein, Loeffelholz, Higgins, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Maendele to approve Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for Goodwill Industries for a 2013 Chevy Impala, a 2016 Chrysler Town & County, two 2017 Chevy Cruzes, a 2017 Dodge Grand Caravan, a 2018 Dodge Grand Caravan, a 2018 Chrysler Pacifica, a 2019 Dodge Grand Caravan, a 2021 Chrysler Voyager and a 2024 Chrysler Voyager. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Maendele, Higgins, Klein, Kouba, Lynch and Morrow. Motion declared carried.

Moved by Klein and seconded by Higgins to approve Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for Good Samaritan Hospital for a 1999 Ford Cutaway Van, a 2000 Chevy ½ Ton Pickup, a 2001 Dodge Ram Pickup, a 2002 Ford Cutaway Van, a 2003 Ford Ambulance, a 2003 Pont Montana Van, a 2003 Ford Bus, a 2005 Chevy ¾ Ton Pickup, a 2007 Ford Explorer, a 2008 Buick Lacrosse, a 2008 Ford Ambulance, a 2010 Chevy Ambulance, a 2011 Chevy Express Van, a 2012 McCoy Miller Ambulance, a 2012 Ford F450, a 2013 Chevy Ambulance, a 2014 GMC Caravan, a 2015 Chevy Ambulance, a 2017 Chevy Express G4500 and a 2018 Chevy Express Van. Upon roll call vote, the following Board members voted "Aye": Klein, Higgins, Kouba, Loeffelholz, Lynch and Morrow. Abstain: Maendele. Motion declared carried.

Moved by Loeffelholz and seconded by Lynch to approve Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for Mount Carmel Home - Keens Memorial for a 2005 Toyota Camry, a 2013 Ford Passenger Van, a 2017 Ford Pickup Super cab and a 2019 Dodge Passenger Van. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, Maendele and Morrow. Motion declared carried.

Moved by Lynch and seconded by Kouba to approve Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for The Salvation Army for a 2006 Chevy Express Van G30, a 2023 Ford 148 Transit 350 Wagon and a 2024 Subaru Outback Wagon CVT. Upon roll call vote, the following Board members voted "Aye": Lynch, Kouba, Higgins, Klein, Loeffelholz, Maendele and Morrow. Motion declared carried.

Moved by Maendele and seconded by Kouba to approve Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for Vetter Kearney LLC for a 2002 Ford Van, a 2017 Chevrolet Sedan, a 2019 Dodge Van and a 2024 Ford Van. Upon roll call vote, the following Board members voted "Aye": Maendele, Kouba, Higgins, Klein, Loeffelholz, Lynch and Morrow. Motion declared carried.

Moved by Higgins and seconded by Lynch to approve Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for VSL Vetter Home Health Care for a 2018 Toyota Sedan. Upon roll call vote, the following Board members voted "Aye": Higgins, Lynch, Klein, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

Moved by Maendele and seconded by Klein to approve Tax List Corrections numbered 5127 through 5208 submitted by County Assessor Meusch. Upon roll call vote, the following Board members voted "Aye": Maendele, Klein, Higgins, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Klein to adjourn the Board of Equalization and return to the regular meeting of the Board of Commissioners at 9:48 A.M. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Klein, Higgins, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

REGULAR AGENDA

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

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 9:54 A.M. before he declared the meeting adjourned until the regular meeting on Tuesday, January 27, 2026 at 9:00 A.M.

ATTEST:

Sherry L. Morrow, Chairperson
Buffalo County Board of Commissioners

(SEAL)

Heather A. Christensen
Buffalo County Clerk