

BUFFALO COUNTY BOARD OF COMMISSIONERS
BUFFALO COUNTY BOARD OF EQUALIZATION
TUESDAY, FEBRUARY 10, 2026

The Buffalo County Board of Commissioners and the Buffalo County Board of Equalization met on Tuesday, February 10, 2026 at 9:00 A.M. and 9:30 A.M. Chairperson Morrow called the meeting to order and led those present in the Pledge of Allegiance. The following Board members responded to roll call: Timothy Higgins, Ivan Klein, Myron Kouba, Ronald Loeffelholz, Daniel Lynch, Bill Maendele and Sherry Morrow. A copy of the acknowledgment and receipt of notice and agenda by the Board of Commissioners is attached to these minutes. Public notice of this meeting was published/posted in the Kearney Hub, on the Buffalo County website, and the bulletin boards located outside the County Clerk’s office and County Board Room on February 5, 2026. Chairperson Morrow announced that in accordance with Section 84-1412 of the Nebraska Revised Statutes, a current copy of the Open Meetings Act is available for review and posted at the back of the Board Room. County Clerk Heather Christensen took all proceedings hereinafter shown; while the convened meeting was open to the public. County Attorney Shawn Eatherton, Deputy County Attorney Andrew Hoffmeister, Deputy County Attorney Josiah Davis and Deputy County Clerk Rachelle Warner were present.

REGULAR AGENDA

Moved by Higgins and seconded by Kouba to approve the January 27, 2026 Board meeting minutes. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

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

FEBRUARY 6, 2026 PAYROLL

<u>GENERAL FUND</u>			
NET PAYROLL			393,640.41
AMERICAN FAMILY LIFE	I	PREMIUMS	1,403.49
RETIREMENT PLANS AMERITAS	R	EMPE RET	69,293.22
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	7,909.36
FIRST NATIONAL BANK	T	FEDERAL TAXES	129,846.37
KEARNEY UNITED WAY	E	DONATIONS	45.00
MADISON NATIONAL	I	PREMIUMS	1,201.16
MADISON NATIONAL	I	LT DISABILITY	322.46
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	18,383.87
VISION SERVICE PLAN	E	EMPE VSP EYE	1,273.67
<u>ROAD FUND</u>			
NET PAYROLL			67,328.60
AMERICAN FAMILY LIFE	I	PREMIUMS	873.38
RETIREMENT PLANS AMERITAS	R	EMPE RET	10,761.22
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	19,475.67
MADISON NATIONAL	I	PREMIUMS	219.16
MADISON NATIONAL	I	LT DISABILITY	96.41
METLIFE	E	DENTAL	1,014.14
NATIONWIDE RETIREMENT	R	DEFERRED COMP	272.50
STATE OF NE	T	STATE TAXES	2,673.90
VISION SERVICE PLAN	E	EMPE VSP EYE	314.92
<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 Klein and seconded by Higgins to accept the Clerk of the District Court January 2026 Report. Upon roll call vote, the following Board members voted "Aye": Klein, Higgins, Kouba, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Maendele and seconded by Lynch to accept the Buffalo County Treasurer January 2026 Fund Balance Report. 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 tax refund request submitted by the Buffalo County Treasurer for Michael Supanchick for the parcel 850001152 in the amount of \$1,146.01. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, Maendele and Morrow. Motion declared carried.

Moved by Maendele and seconded by Loeffelholz to acknowledge receipt of the UNL Extension 2025 Annual Report. Upon roll call vote, the following Board members voted "Aye": Maendele, Loeffelholz, Higgins, Klein, Kouba, Lynch and Morrow. Motion declared carried.

Moved by Maendele and seconded by Higgins to approve the amended interlocal agreement with South Central Economic Development District (SCEDD) with the following Resolution 2026-05. Upon roll call vote, the following Board members voted "Aye": Maendele, Higgins, Klein, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

RESOLUTION 2026-05

AUTHORIZING CHANGE IN BY-LAWS AND INTERLOCAL GOVERNMENT AGREEMENT TO THE SOUTH CENTRAL ECONOMIC DEVELOPMENT DISTRICT;

A DEVELOPMENT DISTRICT FORMED PURSUANT TO THE AUTHORITY OF §13-1902 NEBRASKA REVISED STATUTES (REISSUE 1997);

WHEREAS, in 2004, in Resolution 2004-05, Buffalo County joined in the creation of the “South Central Economic Development District”, hereinafter referred to as “SCEDD”, and

WHEREAS, there is a need to amend the by-laws of SCEDD to state how membership and voting rights of members can exist when municipalities and other entities exist in a county that are members of SCEDD when that particular county is not a member in the Economic Development District, and

WHEREAS, there is also a need to amend the interlocal agreement that originally established SCEDD,

WHEREAS, this Board feels that the amendment should be passed and that the amended interlocal agreement should be approved.

NOW THEREFORE, BE IT RESOLVED BY THE BUFFALO COUNTY BOARD OF COMMISSIONERS that the by-laws of SCEDD be amended as requested by SCEDD and that the Chairperson of this Board be authorized and empowered to sign the amended interlocal government agreement.

Sheriff Neil Miller spoke in regards to the acquisition of the communications tower. After discussion it was moved by Kouba and seconded by Higgins to approve the acquisition of a 210 foot standing communications tower from Hamilton Communications along with the acquisition of a ground lease for the same and adopt the following Resolution 2026-06 as well as approve the early claim as written for \$7,000.00 to Dwiggins Farm Co., a Nebraska corporation. Upon roll call vote, the following Board members voted "Aye": Kouba, Higgins, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

RESOLUTION 2026-06

WHEREAS, Buffalo County has had offered to it the offer to purchase a 210 foot standing communications tower from NEDELCO, Incorporated, a/k/a Hamilton Communications and/or Nebraska Central Telephone Company, for the price of One Dollar purchasing the structure “as is” with this communications tower hereinafter referred to as Dwiggins Tower, and

WHEREAS, Dwiggins Tower is situated on land owned by Dwiggins Farm Co., and the Buffalo County Attorney’s Office has prepared a lease contract for Buffalo County to lease a 210 foot by 210 foot tract and ingress and egress easement to the tract from

Pawnee Road located on the Southeast Quarter of the Northwest Quarter of Section Twenty-Five (25), Township Ten (10) North, Range Fourteen (14) West of the 6th P.M., Buffalo County, Nebraska, hereinafter referred to as the subject property

WHEREAS, it is now proper that Buffalo County ratify and authorize purchase of the communications tower and agree to lease the subject property.

NOW THEREFORE BE IT RESOLVED BY THE BUFFALO COUNTY BOARD OF COMMISSIONERS ACTING ON BEHALF OF BUFFALO COUNTY, THAT Buffalo County exercises enter into a lease of the subject property from Dwiggins Farm Co., pursuant to terms and conditions of a written lease for the subject property between Buffalo County and Dwiggins Farm Co., that provides for initial annual rent of \$700 per year, for an initial ten-year period, paid at commencement of the lease, commencing February 1, 2026, and

RESOLVED THAT, Buffalo County shall close on the purchase of a 210 foot communications owned by NEDELCO, Incorporated, that is situated on the subject property for the purchase price of \$1.00 all as set forth in a Bill of Sale that this Board has reviewed and now approves, and

ALSO RESOLVED THAT early claims are approved for the following amounts to close on this transaction:
\$7,000 to Dwiggins Farm Co., a Nebraska corporation.

RESOLVED FURTHER that officials of Buffalo County are authorized and directed to do all acts necessary to effectuate Buffalo County’s acquisition of this 210 foot communications tower and obtain the real estate lease upon which this tower is situated together with any needed survey work to more correctly describe the location of this 210 foot by 210 foot tract together with access ingress and egress easements.

Chairperson Morrow reviewed the following correspondence. City of Kearney sent a letter regarding the Planning Commission Agenda for the February 20, 2026 meeting. Chairperson Morrow called on each Board member present for committee reports and recommendations.

ROAD DEPARTMENT

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

After discussion it was moved by Loeffelholz and seconded by Lynch to change the weekly hour schedule at the Highway Department from five (5) eight (8) hour days to four (4) ten (10) hour days beginning Monday, March 2, 2026 through Thursday, November 5, 2026 returning to five (5) eight (8) hour days on Monday, November 9, 2026. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, Maendele 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.

After discussion, it was moved by Loeffelholz and seconded by Kouba to Set bid date for construction proposals for the 610 Building North Entrance Addition for Tuesday, March 10, 2026 and potentially award bid at that time. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Kouba, Higgins, Klein, Lynch, Maendele and Morrow. Motion declared carried.

REGULAR AGENDA

Moved by Maendele and seconded by Higgins to enter into Executive Session at 9:22 A.M. regarding litigation. In addition to the Board members responding to roll call was Board Administrator Lynn Martin, Sheriff Miller, County Attorney Eatherton, Deputy County Attorney Hoffmeister and Deputy County Attorney Davis. Upon roll call vote, the following Board members voted "Aye": Maendele, Higgins, Klein, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

Moved by Maendele and seconded by Higgins to move out of Executive Session at 9:30 A.M. and resume the open meeting. Upon roll call vote, the following Board members voted "Aye": Maendele, Higgins, Klein, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

Moved by Maendele and seconded by Kouba for Buffalo County to hire Government Law, LLC for civil lawsuit with Floyd Morrison. Upon roll call vote, the following Board members voted "Aye": Maendele, Kouba, Higgins, Klein, Loeffelholz, Lynch and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Klein to recess the regular meeting of the Board of Commissioners at 9:34 A.M. and reconvene as a Board of Equalization. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Klein, Higgins, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

BOARD OF EQUALIZATION

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

Permissive Exemption applications were heard by the Board and County Assessor Meusch presented his recommendations for each application. Scott Benson was present for the Board of Regents of the University of Nebraska. Moved by Lynch and seconded by Klein to approve the following list of Permissive Exemption Applications for each of the foregoing organizations as presented and as determined by the County Board to meet the statutory rules as required for exemption status. Upon roll call vote, the following Board members voted "Aye": Lynch, Klein, Higgins, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

Name of Organization	Parcel #
EDUCATIONAL	
BOARD OF REGENTS OF THE UNIVERSITY OF NEBRASKA	604538000
BOARD OF REGENTS OF THE UNIVERSITY OF NEBRASKA	604535000
BOARD OF REGENTS OF THE UNIVERSITY OF NEBRASKA	602459000
BOARD OF REGENTS OF THE UNIVERSITY OF NEBRASKA	604537000
BOARD OF REGENTS OF THE UNIVERSITY OF NEBRASKA	602458000

Moved by Lynch and seconded by Maendele to approve the following list of Permissive Exemption Applications for each of the foregoing organizations as presented and as determined by the County Board to meet the statutory rules as required for exemption status. Upon roll call vote, the following Board members voted "Aye": Lynch, Maendele, Higgins, Klein, Kouba, Loeffelholz and Morrow. Motion declared carried.

Name of Organization	Parcel #
RELIGIOUS	
ST TERESA OF CALCUTTA NEWMAN CENTER	602450000
ST JAMES CHURCH OF KEARNEY	602506000

Ryan Lucas was present for GCP Western Nebraska Cancer Center, LLC. Moved by Higgins and seconded by Kouba to approve the following list of Permissive Exemption Applications for each of the foregoing organizations as presented and as determined by the County Board to meet the statutory rules as required for exemption status. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

Name of Organization	Parcel #
CHARITABLE	
GCP WESTERN NEBRASKA CANCER CENTER, LLC	583072990
GCP WESTERN NEBRASKA CANCER CENTER, LLC	580072800

Adam Gabbard was present for Dismas Charities Properties, Inc., Morgan Kristensen was present for Nebraska Medical Center and Jeremy Eschilman was present for Two Rivers Public Health Department. Moved by Klein and seconded by Kouba to approve the following list of Permissive Exemption Applications for each of the foregoing organizations as presented and as determined by the County Board to meet the statutory rules as required for exemption status. Upon roll call vote, the following Board members voted "Aye": Klein, Kouba, Higgins, Loeffelholz, Maendele and Morrow. Abstain: Lynch. Motion declared carried.

Name of Organization	Parcel #
CHARITABLE	
DISMAS CHARITIES PROPERTIES, INC	601860005
NEBRASKA MEDICAL CENTER	608745000
TWO RIVERS PUBLIC HEALTH DEPARTMENT	602060301

Moved by Loeffelholz and seconded by Lynch to approve the following list of Permissive Exemption Applications for each of the foregoing organizations as presented and as determined by the County Board to meet the statutory rules as required for exemption status. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Lynch, Higgins, Klein, Kouba, Maendele and Morrow. Motion declared carried.

Name of Organization	Parcel #
451 Nursing Facility	
KINSHIP POINTE KEARNEY NORTHRIDGE	580147300
MEL - WEL INVESTORS, LLC	560335220
MIDWEST HOMESTEAD OF KEARNEY, LLC	606534641
SENECA SUNRISE LLC	040391000
SENECA SUNRISE LLC	040070000
SENECA SUNRISE LLC	040391010

Moved by Loeffelholz and seconded by Higgins to approve Tax List Corrections numbered 5208 through 5211 submitted by County Assessor Meusch. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Higgins, Klein, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Maendele and seconded by Higgins to approve the Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for Catholic High School of Kearney for a 2022 Ford Expedition Max XLT 4X4. Upon roll call vote, the following Board members voted "Aye": Maendele, Higgins, Klein, Kouba, Lynch, Loeffelholz and Morrow. Motion declared carried.

Moved by Loeffelholz and seconded by Klein to approve the Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for Community Action Partnership of Mid-Nebraska for a 2019 Dodge Caravan and a 2026 Ford E450 Cutaway Gaval Bus. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Klein, Higgins, Kouba, Lynch, Maendele and Morrow. Abstain: Kouba. Motion declared carried.

Moved by Maendele and seconded by Lynch to approve the Motor Vehicle Tax Exemption renewal as indicated on the application by County Treasurer Rohrich for Mid-Nebraska Individual Services for a 2014 H&H Cargo Trailer and a 2019 Ford F250 Pickup. Upon roll call vote, the following Board members voted "Aye": Maendele, Lynch, Higgins, Kouba, Loeffelholz and Morrow. Abstain: Klein. Motion declared carried.

Moved by Maendele and seconded by Loeffelholz to adjourn the Board of Equalization and return to the regular meeting of the Board of Commissioners at 9:53 A.M. Upon roll call vote, the following Board members voted "Aye": Maendele, Loeffelholz, Klein, Higgins, Kouba, Lynch and Morrow. Motion declared carried.

REGULAR AGENDA

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

Moved by Higgins and seconded by Kouba to enter into Executive Session at 9:54 A.M. regarding personnel. In addition to the Board members responding to roll call was Board Administrator Lynn Martin, Sheriff Miller, County Attorney Eatherton, Deputy County Attorney Hoffmeister and Deputy County Attorney Davis. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

Moved by Maendele and seconded by Higgins to move out of Executive Session at 10:06 A.M. and resume the open meeting. Upon roll call vote, the following Board members voted "Aye": Maendele, Higgins, Klein, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

Chairperson Morrow asked if there was anything else to come before the Board at 10:06 A.M. before she declared the meeting adjourned until the regular meeting at 9:00 A.M. on Tuesday, February 24, 2026.

ATTEST:

Sherry L. Morrow, Chairperson
Buffalo County Board of Commissioners

(SEAL)

Heather A. Christensen
Buffalo County Clerk