

BUFFALO COUNTY BOARD OF COMMISSIONERS
TUESDAY, JANUARY 27, 2026

The Buffalo County Board of Commissioners met on Tuesday, January 27, 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 January 22, 2026. Chairperson Morrow announced that in accordance with Section 84-1412 of the Nebraska Revised Statutes, a current copy of the Open Meetings Act is available for review and posted at the back of the Board Room. County Clerk Heather Christensen took all proceedings hereinafter shown; while the convened meeting was open to the public. Deputy County Clerk Rachelle Warner, Deputy County Attorney Andrew Hoffmeister and Deputy County Attorney Josiah Davis were present.

Moved by Higgins and seconded by Kouba to approve the January 13, 2026 Board meeting minutes with the following amendment to the caption for Resolution 2026-01. Due to a scrivener’s error the caption should be changed from “In the matter of the three largest population counties adopting common legislative priorities for the Nebraska legislature’s 2026 regular session” to “In the matter of the five largest population counties adopting common legislative priorities for the Nebraska legislature’s 2026 regular session”. Upon roll call vote, the following Board members voted "Aye": Higgins, Kouba, Klein, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

Commissioner Maendele read into the record Employee Recognitions for the following County Employees: Ethan Allen for 1 year of service, Dominic Friesen for 1 year of service, Frank Bohac for 20 years of service, Terry Braden for 36 years of service and Neil Miller for 47 years of service.

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

JANUARY 23, 2026 PAYROLL

<u>GENERAL FUND</u>			
NET PAYROLL			379,444.92
AMERICAN FAMILY LIFE	I	PREMIUMS	1,403.49
RETIREMENT PLANS AMERITAS	R	EMPE RET	66,464.17
BUFFALO CO TREASURER	I	PREMIUMS	181,571.00
DAWSON CO COURT	E	GARNISHMENT	302.13
EMPOWER ANNUITY INS	R	DEFERRED COMP	1,075.00
FIRST CONCORD	E	FLEX FUNDS	7,176.86
FIRST NATIONAL BANK	T	FEDERAL TAXES	123,512.51
KEARNEY UNITED WAY	E	DONATIONS	45.00
MADISON NATIONAL	I	PREMIUMS	1,135.94
MADISON NATIONAL	I	LT DISABILITY	316.59
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	17,471.34
VISION SERVICE PLAN	E	EMPE VSP EYE	1,257.36
<u>ROAD FUND</u>			
NET PAYROLL			65,219.55
AMERICAN FAMILY LIFE	I	PREMIUMS	873.38
RETIREMENT PLANS AMERITAS	R	EMPE RET	10,459.07
BUFFALO CO TREASURER	I	PREMIUMS	4,804.00
FAMILY SUPPORT REGISTRY	E	GARNISHMENT	75.00
FIRST CONCORD	E	FLEX FUNDS	1,117.46
FIRST NATIONAL BANK	T	FEDERAL TAXES	18,714.06
MADISON NATIONAL	I	PREMIUMS	199.05
MADISON NATIONAL	I	LT DISABILITY	96.48
METLIFE	E	DENTAL	1,047.17
NATIONWIDE RETIREMENT	R	DEFERRED COMP	272.50
STATE OF NE	T	STATE TAXES	2,553.89
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

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

<u>GENERAL FUND</u>			
ADAMS CO SHERIFF	E	FEES	19.00
ADVANCED CORRECTIONAL HEALTHCARE	MC	MEDICAL	41,434.84
AG LAND ATV	S	PARTS	2,234.22
LYNNE M. ALBIN	S	LEGAL	240.70
AMAZON CAPITAL SERVICES	SU	SUPPLIES	5,757.81
AMERICAN ELECTRIC COMPANY	SU	SUPPLIES	1,161.91
MANDI J AMY	RE	REIMBURSE	229.94
ANDERSEN WRECKING COMPANY	S	PARTS	245.00
APPLE MARKET	SU	SUPPLIES	44.32
NATHAN AREHART	RE	REIMBURSE	45.00
AT&T MOBILITY	U	PHONE SVC	2,945.78
ATLANTIS GLOBAL	SU	SUPPLIES	624.00
ATS	S	REPAIRS	506.70
AUTO VALUE PARTS STORE	SU	SUPPLIES	162.13
BATTERIES PLUS	SU	SUPPLIES	779.74
BEEBOUT VETERINARY MEDICAL CENTER	E	EXPENSES	391.99
BLUE360 MEDIA	E	SUBSCRIPTION	504.53
DREW BOHL	RE	REIMBURSE	45.00
BOYS TOWN	S	YOUTH SVC	2,376.57
SCOTT BRADY	RE	REIMBURSE	12.60
NATHAN BRECHT	RE	REIMBURSE	45.00
D. BRANDON BRINEGAR	RE	REIMBURSE	21.25
STANLEY BRODINE	RE	REIMBURSE	15.81
RICK BROWN	E	FEES	20.00
RODNEY BROZEK	E	FEES	20.00
BRUNER FRANK SCHUMACHER	S	LEGAL	22,291.54
BUFFALO CO BOARD OF COMMISSIONERS	AP	BUDGET	5,250.00
BUFFALO CO	E	TRAINING	5,000.00
BUFFALO CO ATTORNEY	E	EXPENSES	10.00
BUFFALO CO CLERK	E	EXPENSES	476.00
BUFFALO CO COURT	E	EXPENSES	31.99
BUFFALO CO COURT	E	FEES	3,089.79
BUFFALO CO FACILITIES	E	EXPENSES	3,630.02
BUFFALO CO SHERIFF	E	EXPENSES	2,320.85
BUFFALO CO SHERIFF	E	EXPENSE	926.31
BUILDERS WAREHOUSE	SU	SUPPLIES	216.74
CANON U.S.A., INC.	S	MAINT	230.97
MICHAEL D CARPER	S	LEGAL	1,030.00
CARPET PROS	SU	SUPPLIES	851.20
CELLEBRITE	E	SUBSCRIPTION	10,504.00
JOSHUA CHANEY	RE	REIMBURSE	14.00
CHARM-TEX	SU	SUPPLIES	16,503.36
CHARTER COMMUNICATIONS	U	PHONE SVC	1,930.45
CHIEF CONSTRUCTION	SU	SUPPLIES	246.00
JENNIFER CHURCH	RE	REIMBURSE	100.68
CITY OF KEARNEY	U	UTILITIES	4,213.32
CITY OF KEARNEY	AP	BUDGET	60,907.10
CLARK CO SHERIFF'S OFFICE	E	FEES	31.24
CLERK OF THE DISTRICT COURT	E	EXPENSES	500.00

CLERK OF THE DISTRICT COURT	RE	REIMBURSE	3,501.00
CLERK OF THE DISTRICT COURT	E	FEE	430.33
CLIPPER PUBLISHING	A	PUBLICATION	26.60
COCHRAN LAW PC	S	LEGAL	3,665.01
KATHARINE COLLINS	RE	REIMBURSE	45.00
COLUMN SOFTWARE PBC	A	PUBLISHING	748.24
COMFY BOWL	RT	RENTAL	110.00
COMPASS FAMILY SUPPORT SERVICES	S	SVC	75.00
CONSOLIDATED CONCRETE CO.	C	CONCRETE	3,941.49
CONSTRUCTION RENTAL	EQ	TOOLS	250.00
COPYCAT PRINTING CENTER	SU	SUPPLIES	462.45
COUNTRY PARTNERS COOPERATIVE	F	FUEL	820.33
DR. ANTHONY TATMAN	S	SVC	50.00
CULLIGAN OF KEARNEY	S	SVC	484.00
WENDY C CUTTING	S	SVC	58.45
CVSOAN	D	DUES	300.00
DAN'S SANITATION	S	SVC	23.25
DENNISE DANIELS	RE	REIMBURSE	45.00
HEIDI DARBY	RE	REIMBURSE	20.77
DAS ST ACCOUNTING	S	SVC	150.00
DAS STATE ACCTNG-CENTRAL FINANCE	E	NETWORK SVC	1,536.00
DASH MEDICAL GLOVES	SU	SUPPLIES	1,036.26
DATASHIELD CORPORATION	S	SVC	62.01
JOSIAH DAVIS	RE	REIMBURSE	45.00
LYDIA DAVIS	RE	REIMBURSE	45.00
DAWSON PUBLIC POWER DISTRICT	U	UTILITIES	4,562.78
DIAMOND DRUGS	MC	MEDICAL	4,108.27
DIER, OSBORN & COX	S	LEGAL	1,970.00
DONKEY TOWING & TRANSFER	S	SVC	188.00
DOUGLAS CO SHERIFF	E	FEES	42.57
DOWHY TOWING & RECOVERY	S	SVC	249.00
BRANDON DUGAN LAW	S	LEGAL	1,660.00
EAKES OFFICE SOLUTIONS	SU	SUPPLIES	11,854.14
SHAWN EATHERTON	RE	REIMBURSE	93.01
EATON CORPORATION	S	SVC	6,856.49
EGAN SUPPLY COMPANY	SU	SUPPLIES	1,433.73
ELECTRONIC SYSTEMS	E	FEES	600.00
ENTERPRISE ELECTRIC	U	UTILITIES	1,445.77
ESCHAT	S	SVC	492.00
EUSTIS BODY SHOP	S	SVC	1,325.98
FAMILY PRACTICE ASSOCIATES	MC	MEDICAL	241.00
FARMERS COOPERATIVE ASSOCIATION	F	FUEL	43.28
PAUL FARRELL	RE	REIMBURSE	45.00
FBI-LEEDA	E	TRAINING	1,590.00
FIRST CARE MEDICAL	MC	MEDICAL	417.28
FRITSON PSYCHOLOGICAL SERVICES	S	MENTAL SVC	3,300.00
TAMARA FRIZANE	RE	REIMBURSE	45.00
FRONTIER	U	PHONE SVC	4,168.93
FYE LAW OFFICE	S	LEGAL	11,342.15
GARCIA CLINICAL LABORATORY	MC	MEDICAL	56.50
GARY MICHAELS CLOTHIERS	S	SVC	37.50
CYNTHIA GEMBALA HUGG	S	SVC	3,409.30
GIBBON FIRE DEPARTMENT	S	SVC	100.00
GO PHYSICAL THERAPY	MC	MEDICAL	365.14
GREAT PLAINS COMMUNICATIONS	S	SVC	1,207.25
GUARDIAN RFID	E	FEE	3,571.00
HALL CO SHERIFF'S OFFICE	E	FEES	38.69
ANDREW W HOFFMEISTER	RE	REIMBURSE	45.00
HOLMES MURPHY & ASSOCIATES	S	CONSULT	4,494.00
HOMETOWN LEASING	EQ	LEASE	5,916.02
HORIZON DESIGNS	SU	SUPPLIES	878.26
LISA R HUERTA	RE	REIMBURSE	45.00
ERIC INGEBRETSEN	RE	REIMBURSE	45.00
INTEGRATED SECURITY SOLUTIONS	S	SVC	1,683.00

INTOXIMETERS	EQ	EQUIP	186.50
J & A SPECIALTIES	SU	SUPPLIES	1,700.99
JACK LEDERMAN CO	S	PARTS	190.06
JACK'S UNIFORMS AND EQUIPMENT	EQ	EQUIP	754.54
JACOBSEN ORR LAW FIRM	S	LEGAL	24,456.78
JOHNSON CO SHERIFF	S	SVC FEE	20.80
JOHNSTONE SUPPLY	SU	SUPPLIES	194.48
JONES AUTOMOTIVE	EQ	EQUIP	6,127.18
SHARON JOSEPH	RE	REIMBURSE	12.94
JUSTICE WORKS	E	SUBSCRIPTION	158.00
KEARNEY AG & AUTO REPAIR	S	REPAIRS	1,567.72
KEARNEY AREA CHAMBER OF COMMERCE	D	MEMBERSHIP	875.00
KEARNEY CO SHERIFF'S OFFICE	E	FEES	44.28
KEARNEY CRETE & BLOCK CO	SU	SUPPLIES	1,568.02
KEARNEY HOUSING AGENCY	RT	RENT	1,110.00
KEARNEY TOWING & REPAIR CENTER	S	SVC	391.00
KEARNEY WINNELSON CO	SU	SUPPLIES	1,279.39
WILLIE KEEP	RE	REIMBURSE	23.80
NICK KILLOUGH	RE	REIMBURSE	45.00
KLEIN BREWSTER BRANDT & MESSERSMITH	S	LEGAL	32,878.40
JEFFREY C KNAPP	S	LEGAL	1,500.95
DOUG KRAMER	RE	REIMBURSE	45.00
TIM KREUTZER	RE	REIMBURSE	9.80
KRONOS	S	SVC	1,376.90
L & M PROPERTIES	RT	RENT	560.00
LANGUAGE LINE SERVICES	S	SVC	56.00
LARSEN ELECTRIC	S	REPAIRS	3,359.39
DR MICHAEL LAWSON	E	MH BOARD	500.00
LEXINGTON REGIONAL HEALTH CENTER	MC	MEDICAL	17.23
LIESKE, LIESKE & ENSZ	S	LEGAL	3,584.30
LINCOLN CO SHERIFF	E	FEES	61.30
LINCOLN REGIONAL CENTER	E	EXPENSES	23.00
LIPS PRINTING SERVICE	SU	SUPPLIES	283.59
LMN GRAPHICS	SU	SUPPLIES	50.00
STEPHEN G LOWE	S	LEGAL	2,025.00
MAGNET FORENSICS	E	EXPENSE	7,225.00
JOHN MARSH	RE	REIMBURSE	45.00
LYNN MARTIN	RE	REIMBURSE	45.00
MASTERS TRUE VALUE	SU	SUPPLIES	77.60
MATTHEW BENDER & CO	SU	SUPPLIES	1,093.36
SHARON MAULER	E	MH BOARD	500.00
JENNIFER R MCCARTER REPORTING	S	SVC	1,011.20
MCKESSON MEDICAL SURGICAL	SU	SUPPLIES	51.59
MENARDS	SU	SUPPLIES	1,743.70
MICROFILM IMAGING SYSTEMS	S	SVC	730.00
MID-STATES ORGANIZED CRIME	D	DUES	200.00
MIDDLETON ELECTRIC	EQ	EQUIP	3,673.44
MIDWAY CHRYSLER DODGE JEEP	S	REPAIR	30.00
MIDWEST CONNECT	E	POSTAL SVC	14,667.79
MIDWEST SPECIAL SERVICES	S	SVC	2,742.35
MIPS INC.	S	SUPPORT	6,128.82
MIRROR IMAGE CAR WASH	S	SVC	424.90
MOLLY BOMBERGER COUNSELING SERVICES	S	SVC	2,231.00
MOONLIGHT CUSTOM SCREENPRINT	S	SVC	374.00
MORRIS PRESS	SU	SUPPLIES	201.00
KOLTON MORSE	RE	REIMBURSE	45.00
MOTOROLA SOLUTIONS	S	REPAIRS	286.68
THOMAS MURPHY	E	REFUND	20.00
NE ASSOCIATION OF CO OFFICIAL	D	DUES	75.00
NACO	E	CONFERENCE	175.00
NACO PLANNING AND ZONING	D	MEMBERSHIP	40.00
NAPA AUTO PARTS	S	PARTS	1,780.76
NE ASSOC OF CO ASSESSORS	D	DUES	100.00
NE CENTRAL TELEPHONE CO	U	PHONE SVC	213.65

NEBR CLERKS OF DISTRICT COURT ASSN	D	DUES	50.00
NE GENERATOR SERVICE LLC	S	SVC	4,153.54
NE HEALTH & HUMAN SERVICES	S	PATIENT SVCS	1,300.49
NE LAW ENFORCEMENT	E	EXPENSES	142.00
NE PUBLIC POWER DISTRICT	U	UTILITIES	11,564.99
NE SUPREME COURT	A	PUBLICATION	164.15
NE INTERACTIVE	S	SVC	48.00
OPTK NETWORKS	E	INTERNET SVC	1,253.24
ROBERT NELSON	RE	REIMBURSE	45.00
NENA	D	DUES	62.00
NEW WEST SPORTS MEDICINE	MC	MEDICAL	217.53
NMC, INC.	S	REPAIRS	9,961.95
NORTHWESTERN ENERGY	U	UTILITIES	7,739.58
O'BRIEN STRAATMANN REDINGER FUNERAL	E	TRANSPORT	2,350.00
OBERMILLER SEAMLESS	SU	SUPPLIES	425.00
OWENS EDUCATIONAL SERVICES	S	YOUTH SVC	2,332.90
PAPER TIGER SHREDDING	S	SVC	951.20
PARKER GROSSART BAHENSKY BEUCKE	S	LEGAL	272.34
GRANT M. PASCHKE	S	LEGAL	4,900.00
ASHTIN N. PAWLOSKI	S	SVC	136.50
PHYSICIANS LABORATORY P.C.	MC	MEDICAL	14,675.00
PLATTE VALLEY COMMUNICATIONS	S	REPAIRS	245.00
PLATTE VALLEY DENTAL CLINIC	MC	MEDICAL	765.00
PLUMBING & HEATING WHOLESALE	S	REPAIR	40.22
ANA POST	RE	REIMBURSE	27.93
PSYCHOLOGICAL RESOURCES	MC	MEDICAL	150.00
PYE-BARKER FIRE & SAFETY	S	SVC	7,055.00
QISOFT	S	SVC	8,000.00
QUADIENT LEASING USA	E	POSTAGE	451.04
JACKIE QUEEN	S	SVC	410.85
QUILL CORPORATION	SU	SUPPLIES	230.95
KANE M RAMSEY	RE	REIMBURSE	45.00
RAVENNA SANITATION	S	SVC	1,094.00
REGION III BEHAVIORAL HEALTH SVCS	S	SVC	39,760.50
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
RUDOLPH LAW	S	LEGAL	560.00
RUN-N-IRON CUSTOMIZING	EQ	EQUIP	700.00
S.O.F. PROTECTIONS	S	SVC	752.00
SAYLER SCREENPRINTING	SU	SUPPLIES	169.75
CONNIE S SCHUMAN	S	SVC	64.50
JEREMY SEDLACEK	RE	REIMBURSE	3.50
RICHARD SERR	RE	REIMBURSE	45.00
SHERWIN WILLIAMS	SU	SUPPLIES	73.69
MARTI SLEISTER	RE	REIMBURSE	45.00
TRENTON SNOW, LLC	RT	RENTAL	1,000.00
SOUTH CENTRAL ECONOMIC DEVELOPMENT	D	DUES	5,000.00
SPORTS IMPORTS	SU	SUPPLIES	3,708.50
CHERYL STABENOW	RE	REIMBURSE	45.00
STAMM ROMERO & ASSOC, P.C., L.L.O.	S	LEGAL	14,525.26
STATE OF NEBR PROBATION DIST 9	E	EXPENSES	5,764.56
THOMAS S STEWART	S	LEGAL	4,939.49
SCOTT STUBBLEFIELD	RE	REIMBURSE	26.60
SUBURBAN FIRE PROTECTION DIST #1	E	EXPENSES	486.69
SUMMIT FOOD SERVICE	E	FOOD SVC	34,691.27
MICHAEL J SYNEK	S	LEGAL	4,363.27
TEK84 INC	S	SVC AGREEMENT	11,800.00
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	869.95
TRI CO GLASS	SU	SUPPLIES	2,688.75

TURNER BODY SHOP OF KEARNEY	S	SVC	65.00
REBECCA TVRDIK ANDERSON	S	LEGAL	6,550.00
TYE & ROWLING	S	LEGAL	500.00
U S POSTMASTER	E	POSTAL SVC	1,450.00
U.S. BANK	E	EXPENSES	20,523.89
U.S. POSTAL SERVICE (QUADIENT-POC)	E	MAIL SVCS	2,500.00
MARC VACEK	RE	REIMBURSE	41.30
TIM VANCE	RE	REIMBURSE	45.00
VERIZON	S	SVC	962.71
VERIZON WIRELESS	U	PHONE SVC	679.09
VIGILNET AMERICA	S	SVC	390.00
VILLAGE OF MILLER	U	UTILITIES	18.46
VILLAGE UNIFORM	S	SVC	161.60
THE WALDINGER CORPORATION	S	REPAIRS	6,918.47
WALGREEN CO	S	SVC	37.00
DEREK WEDEMEYER	E	REFUND	90.00
WELLS FARGO BANKS ACCT ANALYSIS	E	FEES	69.89
WELLS FARGO	E	EXPENSES	829.48
WELLS FARGO	E	EXPENSES	796.66
WELLS FARGO	E	EXPENSES	592.60
WELLS FARGO	SU	SUPPLIES	32.50
AARON WENTZ	RE	REIMBURSE	45.00
WILKINS ARCHITECTURE DESIGN	S	SVC	7,704.74
MELISSA L WILLIS	RE	REIMBURSE	45.00
WINZER	SU	SUPPLIES	316.24
JEFF WIRTH	RE	REIMBURSE	478.00
WPCI	S	SVC	344.00
YOUNG ELECTRIC	S	REPAIRS	1,620.00
MELANIE R YOUNG	RE	REIMBURSE	45.00
<u>ROAD/ HWY DEPT</u>			
ACE HARDWARE & GARDEN CENTER	S	REPAIRS	78.97
ACE IRRIGATION & MFG CO	EQ	EQUIP	210.40
NAPA AUTO PARTS	S	REPAIRS	467.58
AMAZON CAPITAL SERVICES	E	EXPENSES	185.56
ARROW SEED CO	S	SVC	476.00
AUSSIE HYDRAULICS	S	REPAIRS	1,105.84
ARNOLD MOTOR SUPPLY/AUTO VALUE PART	S	REPAIRS	5,882.77
BARCO MUNICIPAL PRODUCTS	EQ	TOOLS	285.61
BOSSELMAN ENERGY	F	FUEL	1,576.67
CHS INC	F	FUEL	38.27
COMFY BOWL	RT	RENTAL	105.00
CUMMINS SALES AND SERVICE	S	REPAIRS	1,500.25
FARM PLAN	S	PARTS	4,009.87
FARMERS CO-OP ASSOCIATION	F	FUEL	134.69
FASTENAL COMPANY	S	REPAIRS	12.62
FRIESEN CHEVROLET	S	REPAIRS	746.70
GARRETT TIRES & TREADS	S	REPAIRS	1,279.15
GENERAL EXCAVATING	C	CONCRETE	17,629.55
J-SPOT SERVICES	S	SVC	1,671.25
JACK LEDERMAN CO	SU	SUPPLIES	292.80
JIM HAWK TRUCK TRAILERS	S	REPAIRS	4,148.71
KELLY SUPPLY COMPANY	S	REPAIRS	161.50
KIMBALL MIDWEST	SU	SUPPLIES	325.65
JOHN WILLIAM KING	R	RETIREMENT	34.62
MASTERS TRUE VALUE	S	REPAIRS	16.47
MATHESON TRI-GAS	SU	SUPPLIES	240.60
MENARDS	SU	SUPPLIES	2,108.96
MIDWAY CHEVROLET	SU	SUPPLIES	1,074.78
MIDWEST SERVICE & SALES CO	SU	SUPPLIES	5,294.40
NMC, INC.	S	REPAIRS	8,813.16
OAK CREEK ENGINEERING	S	SVC	2,575.00
PAULSEN	G	GRAVEL	5,367.60
POWERPLAN-MURPHY TRACTOR	S	REPAIRS	14,084.74
THE LOCKMOBILE	SU	SUPPLIES	294.50

TRAUSCH DYNAMICS	S	REPAIRS	84.96
TRUCK CENTER COMPANIES	S	REPAIRS	3,387.99
U.S. BANK	E	EXPENSES	156.32
WILKE'S TRUE VALUE	SU	SUPPLIES	12.87
WINZER	SU	SUPPLIES	1,879.37
<u>VISITOR'S PROMOTION</u>			
KEARNEY VISITOR'S BUREAU	E	EXPENSES	71,597.00
<u>VISITOR'S IMPROVEMENT</u>			
KEARNEY VISITOR'S BUREAU	E	EXPENSES	71,597.00
<u>DEEDS PRESERVATION & MODERNIZATION</u>			
MIPS INC.	S	PRESERVATION	294.19
<u>HEALTH INSURANCE FUND</u>			
BCBS HEALTH CLAIM EXPENSE	MC	HEALTH	330,788.29
HM LIFE MELLON GLOBAL CASH MGNT	MC	HEALTH	103,483.68
<u>VETERAN'S RELEIF</u>			
CO VETERANS AID FUND	E	EXPENSES	1,691.95
U.S. BANK	E	EXPENSES	600.00
<u>DRUG FORFEITURES</u>			
MAGNET FORENSICS	E	EXPENSE	34,760.00
U.S. BANK	E	EXPENSES	3,499.00
WELLS FARGO	E	EXPENSES	437.96
<u>WEED DISTRICT FUND</u>			
NE WEED CONTROL ASSOC	E	CONFERENCE	150.00
<u>911 EMERGENCY SERVICE</u>			
CENTURYLINK	U	PHONE SVC	1,801.01
FRONTIER	U	PHONE SVC	936.15
GREAT PLAINS COMMUNICATIONS	E	INTERNET	440.00
KIDWELL	EQ	EQUIP	6,308.00
LANGUAGE LINE SERVICES	S	SVC	367.32
NE CENTRAL TELEPHONE CO	U	PHONE SVC	109.99
PLATTE VALLEY COMMUNICATIONS	S	MAINT	1,417.67

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

Following discussion and review of the County Sheriff’s report, it was moved by Maendele and seconded by Higgins to approve the Special Designated Liquor (SDL) License application filed by Nightlife Concepts Inc. for an event to be held at Rowe Sanctuary located at 44450 Elm Island Road, Gibbon, NE on February 6, 2026. Upon roll call vote, the following Board members voted "Aye": Maendele, Higgins, Klein, Kouba, Loeffelholz, Lynch and Morrow. Motion declared carried.

Veteran Service Officer Matthew Starkey was present for the discussion of LB 1072. After discussion, it was moved by Maendele and seconded by Kouba to approve the letter of opposition of LB 1072 to be sent to Senator Stan Clouse (District 37) and Senator Fred Meyer (District 41). Upon roll call vote, the following Board members voted "Aye": Maendele, Kouba, Higgins, Klein, Loeffelholz, Lynch and Morrow. Motion declared carried.

Moved by Klein and seconded by Lynch to approve tax refund request submitted by the Buffalo County Treasurer for Richard and Nadine Montgomery for the parcel 605546000 in the amount of \$646.96. Upon roll call vote, the following Board members voted "Aye": Klein, Lynch, Higgins, Kouba, Loeffelholz, Maendele and Morrow. Motion declared carried.

Moved by Maendele and seconded by Loeffelholz to accept County Treasurer Semi-Annual report. A copy of the report will be available in the County Clerk’s Office. Upon roll call vote, the following Board members voted "Aye": Maendele, Loeffelholz, Higgins, Klein, Kouba, Lynch, and Morrow. Motion declared carried.

Weed Superintendent Bret Stubbs presented the 2025 Weed Control Annual Report. After discussion, it was moved by Klein and seconded by Loeffelholz to approve the 2025 Weed Control Annual Report, a copy will be on file with the County Clerk. Upon roll call vote, the following Board members voted "Aye": Klein, Loeffelholz, Higgins, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

Following discussion, it was moved by Maendele and seconded by Kouba to cease commercial pasture spraying by the Buffalo County Weed Department. 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 Lynch to recognize the of expiring term of Board of Adjustment member Richard Pierce. 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 Higgins to appoint M. Dale Gibbs to the Board of Adjustment for a three-year term. 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 Lynch to reappoint Willie Keep to the Planning and Zoning Commission 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.

Following discussion of the Buffalo County Nebraska Public Records Fee Resolution it was moved by Klein and seconded by Higgins to approve the new Buffalo County Nebraska Public Records Fee Resolution 2026-04. Upon roll call vote, the following Board members voted "Aye": Klein, Higgins, Kouba, Loeffelholz, Lynch, Maendele and Morrow. Motion declared carried.

RESOLUTION 2026-04

WHEREAS, Buffalo County is a subject to the Nebraska Public Records laws, Neb.Rev.Stat. §§ 84-712-84-712.09;

WHEREAS, Buffalo County has records subject to the Nebraska Public Records laws, and desires to have a uniform, clear, and public procedure regarding said records throughout County Offices;

WHEREAS, Buffalo County works in close cooperation with the City of Kearney on numerous matters and a substantially uniform public records procedure would be beneficial to the citizens of Buffalo County and the City of Kearney;

WHEREAS, Neb.Rev.Stat. § 84-712(3)(b) authorizes the recoupment of costs that result from Buffalo County complying with a public records request;

NOW THEREFORE, BE IT RESOLVED THAT THE BUFFALO COUNTY BOARD OF COMMISSIONERS hereby enacts the separate Cost Schedule as the official Cost Schedule of Buffalo County of the mediums listed therein when responding to public records requests. Buffalo County reserves the right to impose other fees, costs, and charges, when and as allowed by law, including charges for salary and legal fees. It is the policy of Buffalo County that each public records request complies with Nebraska law. Each request shall state whether the requestor is a resident of Nebraska, a non-resident, or news media. If the request on its face does not provide this information, a requestor will be asked to fill out the Buffalo County Public Records Request Form. Buffalo County and its Offices will charge for the cost of copying such records as provided in the separate Cost Schedule. Said money shall be paid to Buffalo County or through the Offices of Buffalo County, and be accountable as public funds. The Cost Schedule will ensure that public records requests are treated uniformly within Buffalo County offices. The Cost Schedule and Buffalo County Public Records Request Form will be filed with the Buffalo County Clerk and posted to the Buffalo County website. Records of recordings of public meetings shall follow the provisions and procedures as described in Resolution 2025-57.

RESOLVED FURTHER, that all Buffalo County Officials are to comply with the Buffalo County Cost Schedule.

Chairperson Morrow reviewed the following correspondence. Court Appointed Special Advocates for Children (CASA) sent a letter and pamphlet for their annual funder event on March 27, 2026 “Light of Hope”. Included is also a sponsorship form for donations. City of Kearney sent a letter regarding Annexation of Oldfather First Addition with Resolution 2026.04. A concerned citizen sent letter concerning recent national events. Citizen requests support from local government. 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 items and introduced new Assistant Highway Superintendent Blake Power.

After discussion it was moved by Klein and seconded by Loeffelholz to award the bid proposal from F & A Concrete Finish of Gibbon, NE for Project No. C10 (1455) structure no. C001012815 concrete box for \$120,214.50. 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 Lynch to set bid date of February 24, 2026 at 9:00 A.M. for the 2026-2027 Gravel Bids to be effective April 1, 2026 through March 31, 2027. 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 Klein to accept the Facilities Construction Project report and a copy will be on file with the County Clerk’s Office. Upon roll call vote, the following Board members voted "Aye": Loeffelholz, Klein, Higgins, Kouba, Lynch, Maendele and Morrow. Motion declared carried.

REGULAR AGENDA

Moved by Maendele and seconded by Higgins to enter into Executive Session at 9:45 A.M. regarding personnel. In addition to the Board members responding to roll call was Board Administrator Lynn Martin. 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 9:53 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 called for Citizen’s forum. No one addressed the Board.

At 9:56 A.M., Chairperson Morrow asked if there was anything else to come before the Board before she declared the meeting adjourned following the quarterly jail inspection until the regular meeting on Tuesday, February 10, 2026. Commissioners Higgins and Kouba accompanied LT. Chad Hunt to conduct the quarterly inspection of the Buffalo County Jail.

ATTEST:

Sherry L. Morrow, Chairperson
Buffalo County Board of Commissioners

(SEAL)

Heather A. Christensen
Buffalo County Clerk

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

received
2-2-2026 HK

CHERYL S. STABENOW
CLERK OF THE DISTRICT COURT

MONTHLY FEE REPORT
for the Month of January, 2026

ACCOUNT DESCRIPTION

TOTAL AMOUNT

Filing Fee, Civil (310)	595.00
Filing Fee, Criminal (320)	1.00
Filing Fee, Judgment (335)	50.00
Filing Fee, Criminal Appeal	0.00
Complete Records (385)	466.00
Issuance of Writ (380)	15.00
Reg. Work Comp. Judgment	0.00
Copies (386)	58.75
Postage	0.00
Fax Fees	0.00
Publishing Fees	0.00
Transcript Fee/Seal Cert (384)	4.00
Bad Check Fee	0.00
Bond 10% (382)	400.00
Bond Forfeiture (813)	0.00
County Court Fees (420)	630.16
Passport Processing Fee (984)	2940.00


Grand Total \$ 5159.91

Total for January, 2026 \$ 5159.91

Total for January – January 2026 \$ 5159.91

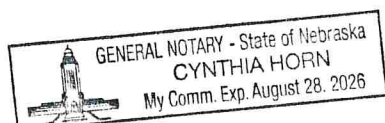
STATE OF NEBRASKA)
) ss
COUNTY OF BUFFALO)

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.


CHERYL S. STABENOW
Clerk of the District Court



Subscribed and sworn to before me the 2nd day of February, 2026.




Notary Public

Buffalo
FUND BALANCE LISTING
1/31/2026

Fund	Fund Name	Beginning Balance	Collections	Disbursements	Fund Transfers	Ending Balance
0100	COUNTY GENERAL	7,148,244.43	2,273,990.45	-2,369,297.47	0.00	7,052,937.41
0200	COUNTY ROAD	521,021.95	453,024.60	-309,610.89	0.00	664,435.66
0650	HIGHWAY BRIDGE BUYBACK	1,186,033.96	0.00	0.00	0.00	1,186,033.96
0900	VISITOR'S PROMOTION	71,597.39	63,034.22	-71,597.00	0.00	63,034.61
0995	VISITOR'S PROMOTION IMPROVEMENT	71,597.64	63,034.20	-71,597.00	0.00	63,034.84
1150	DEEDS PRESERVATION & MODERNIZATION	244,353.41	2,667.00	-294.19	0.00	246,726.22
1275	HEALTH RESERVE FUND	901,064.14	374,764.00	-434,271.97	0.00	841,556.17
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	29,719.27	1,716.66	-2,291.95	0.00	29,143.98
2356	STOP PROGRAM	35,274.14	370.50	0.00	0.00	35,644.64
2360	DRUG FORFEITURE	413,919.27	0.00	-38,696.96	0.00	375,222.31
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	2,840,315.10	132,118.35	0.00	0.00	2,972,433.45
2750	COUNTY SINKING	210,000.00	0.00	0.00	0.00	210,000.00
2850	KENO LOTTERY	233,888.94	13,731.56	0.00	0.00	247,620.50
2913	911 WIRELESS SERVICE FUND	62,098.85	12,419.77	0.00	0.00	74,518.62
3700	COUNTY BOND LEVY	284,009.77	121,505.62	0.00	0.00	405,515.39
3800	RECOVERY ZONE BOND PAYMENT	0.00	0.00	0.00	0.00	0.00
5400	COUNTY WEED	55,998.43	0.00	-19,435.32	0.00	36,563.11
5907	911 EMERGENCY SERVICES	684,359.76	3,383.00	-11,380.14	0.00	676,362.62
6001	STATE GENERAL	275,084.58	533,538.95	-275,084.58	0.00	533,538.95
6009	STATE SALES TAX MV	848,536.43	754,222.67	-848,536.43	0.00	754,222.67
6016	REVENUE SALES TAX ROAD DEPARTMENT	142.95	0.00	-142.95	0.00	0.00
6021	STATE TIRE TAX	774.00	809.00	-774.00	0.00	809.00
6101	SD101 SEM GENERAL	118,142.61	15,221.66	-118,142.61	0.00	15,221.66
6102	SD2 GIBBON GENERAL	641,978.61	320,711.04	-641,978.61	0.00	320,711.04
6103	SD119 AMHERST GENERAL	472,414.92	139,588.14	-472,414.92	0.00	139,588.14
6105	SD105 PTOWN GENERAL	505,858.73	176,450.14	-505,858.73	0.00	176,450.14
6107	SD7 KEARNEY GENERAL	3,629,568.79	2,917,576.35	-3,629,568.79	0.00	2,917,576.35
6109	SD9 ELM CREEK GENERAL	293,833.94	168,764.80	-293,833.94	0.00	168,764.80
6110	SD100 CENTURA GENERAL	21,389.81	3,861.85	-21,389.81	0.00	3,861.85
6119	SD19 SHELTON GENERAL	325,851.94	137,102.76	-325,851.94	0.00	137,102.76
6144	SD44 ANSLEY GENERAL	25.76	408.60	-25.76	0.00	408.60
6169	SD69 RAVENNA GENERAL	452,252.19	165,731.97	-452,252.19	0.00	165,731.97
6201	SD101 SEM BOND	17,726.81	1,387.06	-17,726.81	0.00	1,387.06
6202	SD2 GIBBON BOND	127,077.31	55,121.51	-127,077.31	0.00	55,121.51
6203	SD119 AMHERST BOND	110,918.17	27,593.21	-110,918.17	0.00	27,593.21
6205	SD105 PTOWN BOND	98,034.61	26,892.04	-98,034.61	0.00	26,892.04
6207	SD7 KEARNEY BOND 2013	706,883.25	481,407.13	-706,883.25	0.00	481,407.13
6209	SD9 ELM CREEK BOND	68,060.47	32,936.56	-68,060.47	0.00	32,936.56
6210	SD100 CENTURA BOND	0.00	0.00	0.00	0.00	0.00
6219	SD19 SHELTON BOND	24,529.61	8,551.48	-24,529.61	0.00	8,551.48



January 22, 2026

Dear Members of the Buffalo County Board:

The South Central Economic Development District (SCEDD) was established in 2003 to foster and promote a positive economic climate that supports regional growth. Buffalo County approved membership by signing the *Interlocal Cooperation Agreement to Participate in the South Central Economic Development District* on March 23, 2004. With more than two decades of successful service to the region, the SCEDD Board of Directors and staff determined it was appropriate to review and update our foundational governing documents to ensure they continue to support the District's long-term effectiveness and success.

Based on input from the Board, along with the diligent work of SCEDD staff and legal counsel, the SCEDD By-Laws and Interlocal Cooperation Agreement were revised and presented to the Board of Directors. The SCEDD Board approved the *Amended South Central Economic Development District, Inc. By-Laws* and the *Amended Interlocal Cooperation Agreement to Participate in the South Central Economic Development District* at its meeting on December 4, 2025. Both documents are attached for your review. The next step in this process is to obtain approval of the Amended Interlocal Agreement from each member county.

Please place the Amended Interlocal Agreement on the agenda for your next County Board meeting, and return a signed copy of the *Amended Interlocal Cooperation Agreement to Participate in the South Central Economic Development District* via email or mail. The amended agreement will take effect once it has been executed by fifty-one percent of the counties in the region, or seven of the thirteen counties.

If you have questions, please call or email me – 308.455.4771 or sharonh@scedd.us. Thank you in advance.

Sincerely,

Sharon Hueftle
Executive Director

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.

PASSED AND APPROVED THIS 10TH DAY OF FEBRUARY, 2026

ATTEST:

Sherry L. Morrow, Chairperson
Buffalo County Board of Commissioners

Heather A. Christensen
Buffalo County Clerk

(SEAL)

**AMENDED
INTERLOCAL COOPERATION AGREEMENT TO PARTICIPATE IN THE SOUTH
CENTRAL ECONOMIC DEVELOPMENT DISTRICT;**

**A DEVELOPMENT DISTRICT FORMED PURSUANT TO THE AUTHORITY OF
NEBRASKA REVISED STATUTES §§ 13-1901 TO 13-1907 (REISSUE 1997);**

**VIA VOLUNTARY ASSOCIATION AS A COOPERATIVE UNDERTAKING BY
AGREEMENT (AND NOT CREATING A SEPEARATE LEGAL ENTITY) PURSUANT
TO THE INTERLOCAL COOPERATION ACT.**

This interlocal cooperation agreement is created under the authority of the *Interlocal Cooperation Act*, Neb. Rev. Stat. §§ 13-801 to 13-827 (Reissue 1997 and Supp. 2002) (hereinafter “*Interlocal Act*”), and under the authority of Neb. Rev. Stat. §§ 13-1901 to 13-1907 (Reissue 1997) (hereinafter “*Development District Act*”), and is entered into by and among the local governments (meaning counties, cities or villages as the term “local governments” is defined in the *Development District Act*) which become signatory parties to this amended agreement. Neither a separate legal entity, nor a joint entity, is created by this amended agreement. Rather, this amended agreement is intended to update and maintain a voluntary cooperative enterprise amongst its signatories. This amended agreement will become initially effective when there are sufficient signatory parties as defined, and as required by § 13-1902 of the *Development District Act*. If and when there may be later, additional signatory parties (after the threshold for initial effectiveness in the *Development District Act* is achieved), such later, additional signatory parties will have an effective date for this amended agreement (as to them) matching the date of their execution of the amended agreement.

RECITALS:

- A. An economic development district has been formed, for the purpose of functioning under the authority of, and conforming to the requirements of, the *Development District Act*, which establishes statutorily recognized economic development districts if the statutory requirements for formation are met. This development district is named the South Central Economic Development District and is less formally referred to by the acronym of “SCEDD.” (hereinafter “The SCEDD”). Despite a commonality in names, this economic development district is not to be confused with the South Central Economic Development District, Inc., (hereinafter “the Corporation” which is a Nebraska non-profit corporation which was established under Nebraska state statutes (particularly the *Interlocal Cooperation Act*), and that serves as the operating entity of the South Central Economic Development District.
- B. Among the statutory requirements in the *Development District Act* is that the district be formed as a voluntary association by agreement pursuant to the *Interlocal Act*, by local governments within the development district’s geographic region (local government meaning a county, city or village governing entity and/or authority). Thus, in order to meet the requirements of both the *Development District Act* and the *Interlocal Act*, signatory parties to the agreement forming the SCEDD can and must only be

geographically eligible counties, cities or villages. Membership in the SCEDD is specifically delineated in the Corporation's By-laws and is distinguishable from being a signatory party to this agreement. As a result, a signatory party to this agreement does not become a Member in the SCEDD unless and until they additionally fulfill the membership requirements set forth in the Corporation's By-laws. Furthermore, it should be noted that according to the Corporation's By-laws, that the SCEDD or governing policy board may permit non-signatory parties to this agreement to participate in certain the SCEDD activities including appointment to the governing policy board.

- C. As mentioned above, a non-profit incorporated organization named the South Central Economic Development District, Inc. (and which is often times less formally referred to as "SCEDD, Inc.,") was formed for the purpose of serving as the administrator of the SCEDD. It was established by its own articles of incorporation and functions pursuant to a set of established corporate By-laws. Contained within the Corporation's By-laws is the creation of a governing policy board which will more commonly be referred to as "the board of directors," which is designed to serve as an organizational vehicle to facilitate day-to-day administration of the SCEDD. Among the numerous duties imposed on the governing policy board is the selection of any administrator or executive director for the SCEDD.
- D. Signatory parties to this amended agreement must have authorizing resolutions (or ordinances or other appropriate authority mechanisms) in effect in order to enter into this amended interlocal cooperation agreement with other voluntarily participating counties, cities, or villages in the SCEDD geographic region.
- E. As referenced in the introductory paragraph to this amended agreement (prior to the RECITALS), this amended agreement contemplates, and is designed to accommodate, being agreed to by multiple local government signatory parties, some of which may become signatory parties at times subsequent to the initial effective date of this agreement.
- F. Counties, cities, and villages entering into this amended agreement will be able to cooperate with each other in participating in, sharing the costs of, and utilizing the services of, the SCEDD (and the Corporation's administrative staff) for the economic development goals and objectives of the parties.
- G. The development district maintained by this amended agreement must, pursuant to the *Development District Act*, be governed by a governing policy board. The composition, description, duties and obligations of the SCEDD's governing policy board are described in detail in the Corporation's By-laws, rather than in this amended agreement. The SCEDD's governing policy board is and will remain the entity in which the powers of the local governments forming the development district are vested under this amended agreement for the purpose of governing the development district.
- H. The statutory duties of the development district under the *Development District Act* include: serving as a regional resource center; providing planning assistance; providing

community and economic development; and providing technical assistance; to local governments which become and maintain a membership in the district as provided in the Corporation's By-laws. Agreeing to participate in the voluntary association formed by this agreement is designed to provide a method for sharing, in a combined cooperative undertaking, which facilitates sharing costs and sharing economic development project administration capacity.

AGREEMENT:

Premised on the initial introductory paragraph of this amended agreement, and upon the RECITALS above, and in consideration of the mutual promises and understandings of the parties set forth below, the parties agree as follows:

1. All provisions of the initial introductory paragraph of this agreement, and all provisions of paragraphs A through H of the RECITALS above, are incorporated as agreed provisions of this amended agreement.
2. The SCEDD is an established and recognized economic development district which was created pursuant to the *Development District Act*. Neither a separate legal entity, nor a joint entity, has been created or will be developed as a result of this agreement. Rather, the SCEDD is a voluntary cooperative undertaking by agreement of the signatory parties pursuant to both the *Development District Act* and the *Interlocal Act*.
3. Becoming and maintaining a membership in the SCEDD is provided in the Corporation's By-laws.
4. The purposes of this agreement are set forth in the RECITALS above and such purposes are agreed provisions, and not just RECITALS, pursuant to paragraph 1 above.
5. The SCEDD is governed by a governing policy board composed of Directors who are selected or appointed in a manner consistent with the Corporation's By-laws. As set forth in greater detail in the Corporation's By-laws, each county that becomes and maintains a membership in the district is entitled to have a representative on the governing policy board. As provided in greater detail in the Corporation's By-laws, all other signatory parties to this agreement are eligible to have a representative appointed to the governing policy board so long as that signatory party becomes and maintains membership in the district. Each representative serving on the governing policy board will have one equal vote on all SCEDD matters voted upon by the governing policy board. Decisions of the governing policy board will be decided in the manners specified in the Corporation's By-laws. The method of selecting a representative to serve as a member's representative shall be left to the sole discretion of each member.
6. By-laws for the general governance, administration, and operation of the SCEDD have been developed and adopted by the governing policy board.
7. The issue of eligible parties to this agreement is addressed in the RECITALS in paragraph B. A distinction is drawn between parties to this agreement and those who may be admitted as members pursuant to the Corporation's By-laws. Membership requirements have been established by the governing policy board and are set forth in greater detail in the Corporation's By-laws. Signatory party eligibility is limited and

governed by the requirements of both the *Development District Act* and the *Interlocal Act*.

8. Any party may withdraw from this amended agreement, and thus terminate its agreement to be a party to this cooperative agreement, by appropriate resolution of the governing body of the local government, and by providing written notice of its intention to withdraw at least 30 days prior to the effective date of such withdrawal. Such notice is to be provided to the SCEDD's governing policy board at its established business address.
9. The SCEDD's existence as a voluntary cooperative association will terminate upon the circumstance of there being insufficient remaining parties to this amended agreement to fulfill the representation percentage requirements contained in § 13-1902 of the *Development District Act*.
10. An administrator of the day-to-day activities and work of the SCEDD has been selected by, and will continue to be subject to the direction, control, and authority of the governing policy board of the SCEDD.
11. Financing the operations and activities of the SCEDD have been and will continue to be accomplished through the mutual agreement of the parties as established by the governing policy board, and the governing policy board has and will continue to establish a budget for such financing.
12. This amended agreement does not address the manner of levying, collecting, and accounting for any tax authorized under *Neb. Rev. Stat.* §§ 13-318 to 13-326, or §§ 13-2813 to 13-2816 (Reissue 1997 and Supp. 2002) because no such taxes are part of the agreement.
13. The method(s) for disposing of real and personal property used in this cooperative undertaking, in the event of partial or complete termination of the SCEDD, is specified in the Corporation's By-laws.
14. The duration of this agreement is perpetual, in the sense there is no established termination date, and it is the intent of the parties that the SCEDD be a permanent organization. Such permanent existence is subject to the statutory requirements of the *Development District Act* which imposes certain minimum requirements on the membership composition of the SCEDD.
15. Any signatory party (not having withdrawn from this amended agreement) may request an amendment to this agreement. Any such amendments will not be effective unless and until all then existing (at the time of the proffered amendment) signatory parties agree, in writing, to such amendment.
16. This amended agreement, or any amendment of this agreement, may be signed in any number of counterparts, each of which will be an original, but all of which taken together will constitute one agreement (or amendment, as the case may be).

ACCEPTANCE PROVISIONS:

The signatory parties acknowledge they have read and understand this contract and agree to its provisions, and that it will be effective on the date(s) as set forth in the introductory paragraph of the agreement.

<p>By: _____ (signature of authorized official)</p> <p>_____ Printed name/title</p> <p>_____ County/City/Village</p> <p>Attestation signature: _____</p>	<p>By: _____ (signature of authorized official)</p> <p>_____ Printed name/title</p> <p>_____ County/City/Village</p> <p>Attestation signature: _____</p>
--	--

SOUTH CENTRAL ECONOMIC DEVELOPMENT DISTRICT, INC.

BY-LAWS

As Amended December 4, 2025

ARTICLE 1: ORGANIZATIONAL NAME; OFFICES; AUTHORITY TO ORGANIZE; GEOGRAPHICAL COMPOSITION; PURPOSE AND RESPONSIBILITIES

Section 1: Organizational Name

This organization shall officially be known as the South Central Economic Development District, Inc. which is often times less formally referred to as “SCEDD, Inc.” (hereinafter, however, is referred to as the “Corporation”). Despite the commonality in their names, the Corporation is not to be confused with the economic development district that was created by *Neb. Rev. Stat. § 13-1902*, which is known as the South Central Economic Development District (hereinafter referred to as the “District”), which is also less formally referred to by the acronym of “SCEDD.”

Section 2: Corporate Offices

The principal office of the South Central Economic Development District, Inc., within the State of Nebraska, shall be located at 401 East Avenue, Floor 2, Holdrege, Nebraska.

Section 3: Authority to Organize

The South Central Economic Development District, Inc. is a Nebraska non-profit corporation which was established under Nebraska state statutes, particularly the *Interlocal Cooperation Act*, and serves as the operating entity of the South Central Economic Development District, a development district formed pursuant to *Neb. Rev. Stat. § 13-1902*.

Section 4: Geographical Composition of the Corporation

Due to their geographical proximity to one another and common interests, the following thirteen (13) Nebraska counties are eligible to become and maintain an Active Membership in the Corporation, pursuant to their continued compliance with the provisions contained in Article 2 of these By-laws: Adams, Buffalo, Clay, Franklin, Hall, Hamilton, Harlan, Howard, Kearney, Merrick, Nuckolls, Phelps, and Webster.

Section 5: The Corporation’s Purpose

The purpose of the Corporation shall be to serve as the administrator of the South Central Economic Development District, and in so being, identify and address local economic issues, as well as foster and promote local economic growth opportunities, through a locally-controlled, multi-county organization that utilizes its unified and varied resources to accomplish this mission.

Section 6: The Corporation’s Responsibilities

The general organizational responsibilities of the Corporation shall include, but are not limited to, the following:

- A. The establishment and maintenance of a viable, active organization dedicated to developing the area's potential, which will strive to remediate unfavorable local economic conditions and nurture local economic growth opportunities.
- B. Furnish general and technical assistance to District members, authorized organizations, agencies and individuals to promote and implement District projects, policies, plans and measures.
- C. Establish and efficiently maintain the limited public revenues it is allotted for the purpose of promoting economic growth opportunities within the District. This shall include the receipt and expenditure of governmentally appropriated monies, as well as funds received from the private sector, in a manner consistent with these By-Laws and the annual scope of work.
- D. To establish and maintain cooperation with any entity, whether they be private or public, whose collective interests are consistent with the Corporation's stated purpose and objectives.
- E. To develop and seek the implementation of plans designed to effectuate the Corporation's both short and long-term goals of realizing the region's economic growth potential.
- F. Cooperating with any entity, private or public, whose goals are consistent with the District's dedicated purpose of improving the regional economy. This mission shall include, but is not limited to: pursuit of greater employment opportunities; making the region's agriculture more prosperous; maximizing the utilization of the region's existing natural and human resources; and seeking improvements in the processing, marketing and distribution of the region's commercial goods and services.
- G. Developing and implementing plans to achieve the District's goals and objectives through the preparation of an annual work program that projects yearly activities. The scope of these plans shall be based upon the District's priorities, as well as the regions needs and resources.
- H. Conducting project notification and review which comment on proposals that require federal or state funding, or proposals that otherwise affect the South Central region; toward the objectives of making the best use of federal/state or privately funded projects and that insure their compatibility with local goals, needs and priorities.
- I. Local planning assistance for District members and coordinating services of authorized local, county, regional and federal organizations and/or agencies.
- J. Contracting with members, authorized local, county, regional and/or federal organizations/agencies, private organizations and individuals, to provide or receive services which are not paid for by the annual local assessments to members.
- K. Any other activities consistent with District's policies that offer betterment to members of this organization.

**ARTICLE 2: ORGANIZATIONAL MEMBERSHIPS; MEMBERSHIP DUES;
MEMBERSHIP RIGHTS; SUSPENSION/EXPULSION; TERMINATION OF
MEMBERSHIPS; ACTIVE MEMBER REPRESENTATIVES AND ALTERNATE
REPRESENTATIVES**

Section 1: Active Memberships

- A. As provided in Article 1, Section 4 of these By-laws, the District consists of thirteen (13) counties who are eligible to become Active Members of the Corporation. Each of these thirteen (13) eligible counties may become and maintain an Active Membership in the Corporation by paying annual dues and signing the appropriate agreement(s) to join this collective enterprise (i.e. becoming signatory parties to an interlocal agreement). The governing bodies of any municipal organizations, geographically located within the territorial boundaries of a county that becomes and maintains an Active Membership in the Corporation, shall be granted an Auxiliary Membership in the Corporation should they likewise sign the appropriate agreement(s) to join this collective enterprise (i.e. becoming signatory parties to an interlocal agreement). Auxiliary Memberships are reserved for municipal organizations who wish to support and avail themselves to the Corporation's mission and services.
- B. Active Members in the Corporation will be entitled to select and appoint one representative to serve on the Corporation's Board of Directors as well as be entitled to the full complement of services offered by the Corporation. (*See also*, Article 2, Section 9).
- C. Except as provided in Article 2, Section 6, Active Membership in the Corporation is not transferable or assignable.

Section 2: Active Membership Dues

- A. Active Membership dues are set annually by the Board of Directors.
- B. Active Members must pay their annual membership dues no later than ninety (90) days after their due date in order to maintain status as an Active Member and to receive the full rights and benefits they are entitled to as Active Members. Annual membership dues are due on July 31 of each calendar year.
- C. Active Members who do not ensure that the annual dues assessed by the Corporation for the county they represent are paid, in the time specified in this Section, may have their Membership suspended or revoked, as provided in Article 2, Section 7 and, have any representative serving on the Board of Directors suspended or removed from their position on the Corporation's Board of Directors, as provided in Article 3, Section 6.

Section 3: Auxiliary Memberships

- A. As indicated in Section 1 of this Article, governing bodies of any municipal organizations, geographically located within the territorial boundaries of a county that becomes and maintains an Active Membership in the Corporation and signs the appropriate agreements to join this collective enterprise (i.e. becoming signatory parties to an interlocal agreement), shall be eligible to become an Auxiliary Member in the Corporation.
- B. Auxiliary Members shall not be entitled to any voting rights or representation on the Corporation's Board of Directors. Auxiliary Members, will however, be eligible for appointment and service on the Corporation's Board of Directors as well as have the full complement of services offered by the Corporation available to them so long as their County remains an Active Member in the Corporation. (*See also*, Article 1, Section 6).
- C. Auxiliary Membership in the Corporation is not transferable or assignable.

Section 4: Associate Memberships

- A. Any public or private agency, who is not an Active or Auxiliary Member, that wishes to support the District may do so through an Associate Membership. Associate Members shall not be entitled to any voting rights, representation on the Corporation's Board of Directors or to receive any services provided by the Corporation. However, Associate Members will be eligible for appointment and service on the Corporation's Board of Directors (*see also*, Article 3, Section 2).
- B. Associate Membership in the Corporation is not transferable or assignable.

Section 5: Associate Membership Dues

- A. Associate Membership dues are set annually by the Board of Directors.
- B. Associate Members must pay their annual membership dues no later than ninety (90) days after their due date in order to maintain status as an Associate Member. Annual associate membership dues are due on July 31 of each calendar year.
- C. Associate Members who do not pay their annual dues, in the time specified in this Section, may have their Membership suspended or revoked, as provided in Article 2, Section 7 and, have any representative serving on the Board of Directors, suspended or removed from their position on the Corporation's Board of Directors, as provided in Article 3, Section 6.

Section 6: Attaining Active Membership in the Absence of a County's Participation

Subject to approval of a majority of the Corporation's Board of Directors in attendance at a meeting where the matter is properly placed on the agenda and addressed, in the event the governing body of one or more of the thirteen (13) counties eligible to become an Active Member in the Corporation does not wish to participate in the Corporation's and/or District's affairs, any municipal corporation, collective of municipal corporations or legally recognized economic development organization, which is geographically located within the territorial boundaries of the non-participating county, may fill such absence and assume the non-participating county's Active Membership in the Corporation so long as:

- A. the governing body of said county, through either direct or indirect acts or omissions, indicates an unwillingness to participate in the Corporation's and/or District's affairs; and
- B. the municipal corporation, collective of municipal corporations or legally recognized economic development organization agree:
 - i. to ensure that annual Active Membership dues, assessed by the Corporation for the county they represent, are paid in full;
 - ii. to sign the appropriate agreement(s) to join this collective enterprise (i.e. becoming signatory parties to an interlocal agreement);
 - iii. institute a process to select and appoint one representative to serve on the Corporation's Board of Directors;
 - iv. they assume the role and responsibilities of the non-participating county's Active Membership and accordingly represent the interests of not just the constituents of their individual municipality, collective municipalities or designated economic development area but the constituents of the entire county wherein their municipality, collection of municipalities or legally recognized economic development organization are geographically located; and

- v. forgo participation as Auxiliary or Associate Members.

Section 7: Expulsion or Suspension of a Member

After an appropriate hearing on the matter is conducted, any Member of the Corporation may be expelled or suspended from the Corporation, for cause, upon an affirmative vote of two-thirds (2/3) of the Board of Directors in attendance at a meeting where the matter is properly placed on the agenda and addressed.

Section 8: Resignation of Memberships

- A. Any Active, Auxiliary, or Associate Member may resign their Membership by filing a written resignation with the Secretary of the Corporation's Board of Directors, but such resignation shall not relieve any Active or Associate Member so resigning, of any obligation to pay dues, assessments or other charges already accrued and unpaid.
- B. Any representative of a Member who is serving on the Corporation's Board of Directors will immediately forfeit their position on the Board of Directors upon the tender of the Member's written resignation from the Corporation, however, the Board of Directors shall have the power to re-appoint the representative, despite the resignation of the Member they represent, to the Board of Directors upon approval of a majority of the Board of Directors in attendance at a meeting where the matter is properly placed on the agenda and addressed.

Section 9: Active Member Representatives and Alternate Representatives

- A. At the beginning of each calendar year all active members:
 - i. shall submit to the Corporation the name of one person it has appointed to serve as their representative for the upcoming calendar year (*See also*, Article 2, Section 1, Subsection B; and Article 2, Section 6, Subsection B (iii));
 - ii. may submit to the Corporation the name of one person it has appointed to serve as its alternate representative in the event its representative is absent or unable to attend.
- B. In the event an active member needs to replace their representative or alternate representative during the calendar year, such active member shall submit, in writing, the name(s) of the person(s) it has appointed to serve as their representative or alternate representative to the Corporation as soon as practicable.
- C. An active member's alternate representative appearing due to the absence of the active member's representative shall have the same powers, duties, privileges and authority to act as the representative. However, in the event that an active member's representative and alternate are in attendance at the same time or meeting, only the active member's representative may act on behalf of the active member.

ARTICLE 3: BOARD OF DIRECTORS; COMPOSITION; VACANCIES; MEETING REQUIREMENTS; MEETING ATTENDANCE; SUSPENSION/EXPULSION; COMMITTEES; QUORUM

Section 1: Board of Directors' Function

The management and control of the business of the Corporation shall be vested in a Board of Directors.

Section 2: Board of Directors' Composition

The Corporation's Board of Directors shall consist of Directors appointed from the following sources and in the manners described herein:

- A. One representative from each County that becomes and maintains an Active Membership in the Corporation (including those who attain Active Membership pursuant to Article 2, Section 6).
 - i. Each County that becomes and maintains an Active Membership in the Corporation may appoint a representative (and alternate representative), in any manner it so chooses, and such representative (and alternate representative) shall serve as a director on the board for a period of one year following their appointment. (*See also*, Article 2, Section 9).
- B. Representatives nominated by an Active Member currently serving as a Director on the Board of Directors who receive approval from a majority vote (50%) of the Board of Directors in attendance at a meeting where the matter is properly placed on the agenda and addressed and who are derived from one or more of the following groups:
 - i. Auxiliary Members;
 - ii. Associate Members;
 - iii. The private business sector;
 - iv. Stakeholder groups (such as those who work for or represent local chambers of commerce, post-secondary education, workforce development, and labor associations); and
 - v. The Public-at-large.
- C. The additional Directors appointed to the Corporation's Board of Directors, pursuant to the process described in Article 3, Section 2, subsection B, shall serve a three (3) year term on the Board of Directors.
 - i. While the Board of Directors shall have the exclusive authority to nominate and appoint, the aforementioned additional Directors to serve on the Corporation's Board of Directors, the total number of Directors serving on the Board at any one time shall not exceed a total of twenty-five (25).
- D. It is the responsibility of the Corporation's Board of Directors to see that any requirements with regard to the composition of the Board of Directors, established by the Grantor of any open grants, are met.

Section 3: Board of Directors' Vacancies

- A. In the event a Director serving on the Corporation's Board of Directors, who was appointed as a representative by a County that is an Active Member in the Corporation (including those who attain Active Membership pursuant to Article 2, Section 6), is unable to fulfill his term on the Board for any reason, such Active Member may appoint a replacement Director to serve out the remainder of the original Director's unexpired term.

- B. In the event a Director serving on the Corporation's Board of Directors, who was appointed pursuant to the process described in Article 3, Section 2, subsection B, is unable to fulfill his term on the Board for any reason, the Board of Directors may fill such vacancy in the same manner as described in Article 3, Section 2, subsection B, to serve out only the remainder of the unexpired term of the Director who vacated their position on the Board of Directors.

Section 4: Meeting Requirements

- A. Regular meetings of the Board of Directors shall take place at least quarterly and are open to the public.
- B. A proposed agenda for all Board of Director meetings shall be made available to the public and disseminated in a manner chosen by the Board of Directors for posting and providing public notice.
- C. Meeting minutes shall be kept at all meetings and made available to the public in a manner chosen by the Board of Directors for posting, retention, public access and dissemination.
- D. Each Director on the Board of Directors shall be notified at least ten (10) days prior to the meeting date. In the event a special or emergency meeting of the Board of Directors becomes necessary, and/or it becomes necessary to make changes to a meeting's agenda, the Board and its Officers shall adhere to the requirements of Nebraska's Public Meetings Act contained in *Neb. Rev. Stat. § 84-1411*.
- E. Public notice shall be given of all regular meetings of the Board of Directors in a manner chosen by the Board of Directors for posting, public access and dissemination. Additionally, notice of all regular meetings of the Board of Directors shall be given to all Active, Auxiliary and Associate Members of the Corporation.
- F. Special meetings of the Board of Directors shall only be called:
 - i. Upon agreement to do so by a majority of the Officers on the Board of Directors; or
 - ii. Upon agreement to do so by a majority of the Directors comprising the Board of Directors.

Section 5: Board of Directors' Meeting Attendance Policy

The Corporation's Board of Directors is an active, working board and attendance at meetings is mandatory. Three consecutive absences will entitle the Board of Directors, at their discretion, to suspend or remove such Director from the board, as provided in Article 3, Section 6.

Section 6: Expulsion or Suspension of a Representative Serving on the Board of Directors

After an appropriate hearing on the matter is conducted, any Director serving on the Corporation's Board of Directors may be expelled or suspended, for cause, upon an affirmative vote of three-fourths (3/4) of the Board of Directors in attendance at a meeting where the matter is properly placed on the agenda and addressed.

Section 7: Committees

The Corporation's Board of Directors may create one or more committees and appoint Directors of the Board to serve on such committees. Each committee may have two or more Directors who serve at the pleasure of the Board of Directors.

Section 8: Board of Directors' Quorum

A quorum of the Corporation's Board of Directors shall consist of a majority (more than 50%) of the number of duly-appointed Directors serving on the Board of Directors at the time the meeting is scheduled to commence.

ARTICLE 4: OFFICERS OF THE BOARD OF DIRECTORS; ELECTION; VACANCIES; SUSPENSION/EXPULSION; VOTING; DUTIES

Section 1: Board of Directors' Offices and Election

- A. The officers of the Corporation shall consist of the Chairman of the Board, Secretary, and any other officers so determined by the Board of Directors.
- B. The election of the above-described officers shall be by a majority vote of the Corporation's Board of Directors in attendance at a meeting where the matter is properly placed on the agenda and addressed.

Section 2: Board of Directors' Officer Vacancies

- A. In the event an officer of the Corporation's Board of Directors is unable to fulfill their term in office for any reason the Board of Directors may fill this vacancy with a replacement, by a majority vote of the Board of Directors in attendance at a meeting where the matter is properly placed on the agenda and addressed, to serve out the remainder of the unexpired term of the officer who vacated the office they previously held.
- B. The selection of a replacement officer may be accomplished at either a regular or specially convened meeting of the Board of Directors.

Section 3: Expulsion or Suspension of an Officer Serving on the Board of Directors

After an appropriate hearing on the matter is conducted, any Officer serving on the Corporation's Board of Directors may be expelled or suspended, for cause, upon an affirmative vote of three-fourths (3/4) of the Board of Directors in attendance at the meeting where the matter is properly placed on the agenda and addressed.

Section 4: Vote Required for Action

Except as provided in Article 2, Section 7, Article 3, Section 6 and Article 4, Section 3, any action of the Board of Directors may be taken by a simple majority vote of the board members present at any regularly scheduled or specially held meeting. No proxy voting shall be allowed and only votes of Directors who are in attendance may cast and have their votes counted.

Section 5: Board of Directors' Officer Duties and Responsibilities

- A. The duties imposed on the officers who comprise the Board of Directors shall be such as are usually imposed upon officers of corporations and as are required by law, including the general duty standards as set forth in *Neb. Rev. Stat. § 21-1986*.
- B. The responsibilities of the Board of Directors shall include, but are not limited to:
 - a. Establishing and adopting policies, goals and objectives for the overall operations of the District;
 - b. Establishing any committees that are deemed necessary;
 - c. Electing and/or appointing officers and at-large members to serve on any committees that are established;
 - d. Referring matters to advisory boards and/or committees for recommendations;
 - e. Reviewing actions of all corporate staff, members, officers and committees;
 - f. Initiating, advising, and aiding in the establishment of cooperative arrangements, including Interlocal Agreements among local governments in the region;
 - g. Authorizing implementation of policies, plans, studies and reports to members and non-members;
 - h. Establishing membership fees, service fees and member benefits and to resolve membership questions;
 - i. Making recommendations to any local governments or to other appropriate agencies or entities;
 - j. Proposing amendments to intergovernmental agreements for ratification of members;
 - k. Receiving gifts and donations for the purpose of carrying out planning studies, activities and projects of the District;
 - l. Accepting or rejecting gifts, contributions and donations.
 - m. Approving the appointment of the Executive Director;
 - n. Deciding to support or oppose legislation;
 - o. Entering into contracts on behalf of the organization;
 - p. Approving and adopting an annual work program and support budget for the District each fiscal year;
 - q. Designating an official depository for all funds, maintain a fiscal accounting and records system and, in its discretion, provide for surety and fidelity insurance of the District's officials and employees in order to protect the District's grant funds;
 - r. Providing for adequate insurance coverage in order to protect the District, the Corporation, as well as the Corporation's property, employees, members, and officers; and
 - s. Undertaking any other matters which are assigned by the Board of Directors or which are deemed necessary in order to ensure the effective and efficient operation of the Corporation and/or District.

ARTICLE 5: WAIVER OF NOTICE

Whenever any notice is required to be given to any member or Director serving on the Board of Directors of the Corporation, under the provisions of these By-Laws or under the provisions of the Nebraska Business Corporation Act, a waiver in writing signed by the person or persons

entitled to such notice, whether before or after the time stated in the notice, shall be deemed equivalent to the giving of such notice.

ARTICLE 6: DISSOLUTION OF THE CORPORATION; DISPOSAL OF REAL AND PERSONAL PROPERTY OBTAINED BY THE CORPORATION

- A. The Corporation may be dissolved only pursuant to the provisions of the statutes of the State of Nebraska governing non-profit corporations.
- B. Should the Corporation be dissolved, no part of the assets, property (real or personal) or funds of the Corporation shall be distributed to or become the property of the directors or officers of the Corporation, or any individual, but on the contrary, upon the dissolution of the organization, all assets of the Corporation shall distributed for one or more exempt purpose(s) within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

ARTICLE 7: ANTI-DISCRIMINATORY CLAUSE

Discrimination of any kind and premised on any basis is strictly prohibited by the Corporation and will not be tolerated in any form. This prohibition includes discrimination exhibited by or directed at any employee, member, Director, Officer, applicant or an applicant's actual and/or potential employees or customers. Furthermore, the Corporation, its employees, members and Board of Directors are committed to incorporating the values of diversity, equity, and inclusions in the governance and operations of this entity and development District.

ARTICLE 8: AMENDMENT OF BY-LAWS

These By-Laws may be amended, altered, repealed or new By-laws may be made and adopted in accordance with the Nebraska Business Corporations Act.

Adopted by a majority vote of the Board of Directors on this 4th day of December 2025, to replace the Third Amended By-Laws previously adopted May 31, 2016.



Chairman



Secretary

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.

PASSED AND APPROVED THIS 10TH DAY OF FEBRUARY, 2026

ATTEST:

Sherry L. Morrow, Chairperson
Buffalo County Board of Commissioners

Heather A. Christensen
Buffalo County Clerk

(SEAL)

TOWER LEASE AGREEMENT

This Agreement ("Agreement") is made as of January 31, 2026, by and between Dwiggins Farm Co., A Nebraska Business Corporation, hereinafter referred to as "Lessor", and BUFFALO COUNTY, NEBRASKA, a Nebraska Political Subdivision, hereinafter referred to as "Lessee".

WHEREAS, Lessor owns land, hereinafter simply referred to as "Land" which is more particularly described as a 210 foot by 210 foot tract located on the Southeast Quarter of the Northeast Quarter of Section Twenty-Five (25), Township Ten (10) North, Range Fourteen (14) West of the 6th P.M., Buffalo County, Nebraska, upon which a 210 foot high radio antenna tower, hereinafter simply referred to as "Dwiggins Tower" and servicing facilities are now situated, together with the right to access to this 210 foot by 210 foot tract from Pawnee Road. The tower is depicted on aerial photograph attached hereto as Exhibit A, incorporated herein by this reference, with the tower servicing shed circled. Should Lessee want a more exacting legal description, done at the cost and option of Lessee during term of lease of the underlying real estate, Lessee is allowed to conduct survey activities for a more precise legal description of this 210 foot by 210 foot tract and describe an allowed twenty (20) foot wide ingress and egress access route to Dwiggins Tower from Pawnee Road with the access route following as near as practical the grass/earth worn path shown on Exhibit A; and,

WHEREAS, as a condition that precedes Lessee's entering into this lease, Lessee desires to acquire an existing and erected 210 feet tall radio antenna and servicing facilities, for one dollar (\$1.00) paid to Nebraska Central Telephone Company, or other suitable company capable of transferring the antenna tower on the Land, together with rights of egress and ingress to the radio antenna tower and servicing facilities, together with any utility lines servicing the antenna, fencing for the base of the tower and service building, fencings for ground ties for support of the tower, the ability to bury in the future, power and communication trunk lines to service the tower and service building, all of which is situated on Land that shall be hereinafter simply referred to as the "Leased Premises"; and,

WHEREAS, should Lessee not be able to procure the 210 feet tall radio antenna and servicing facilities in terms outlined in the above paragraph at time of signing this agreement or reasonable time thereafter, then this agreement shall be null and void; and,

WHEREAS, Lessee desires to use the Leased Premises to operate a radio communication tower, commonly referred to as "Dwiggins Tower"; and,

WHEREAS, the parties are desirous of making a mutually suitable and satisfactory agreement whereby Lessor will lease the Leased Premises on the terms and conditions as hereinafter set forth;

NOW, THEREFORE, in consideration of the following covenants, agreements, conditions and representations, the parties hereto agree as follows:

SECTION 1: USE OF THE LEASED PREMISES

(a) Lessor, in consideration of the rents to be paid and covenants herein contained, hereby leases to Lessee the Leased Premises.

(b) Lessee may use the Leased Premises for the operation of its communications tower and servicing building, and, in connection therewith, for the installation, repair, maintenance, operation, housing and removal of its Improvements and other related communications equipment together comprising Dwiggins Tower. Lessee is fully familiar with the physical condition of the Leased Premises and agrees that the Leased Premises once occupied by Lessee, after the elapse of reasonable time, will comply in all respects with all requirements of this Agreement. Lessee shall use the Leased Premises exclusively for purposes associated with the operation of a county or other government communications tower. Lessor retains all rights to lease and sub-lease the real estate of the Leased Premises and agrees to maintain the cattle fencing around the perimeter of the Leased Premises, if such fencing is needed. Servicing utilities for power and communication wiring to service Dwiggins Tower shall be buried whenever possible. By mutual agreement of Lessee and Lessor, the servicing utilities may be placed outside of the ingress/egress easement. Buffalo County shall be responsible for security fencing around the tower base, service building, and guy wire ground connection areas.

(c) Lessee shall have the right from time to time to substitute items servicing Dwiggins Tower of similar kind and character for those now existing on the premises.

(d) Lessee shall have access to the Leased Premises twenty-four (24) hours per day, seven (7) days per week, for the purpose of installing, maintaining and repairing Dwiggins Tower, its service building, and any utility that services it, provided that the contractors performing such work are done in a workmanlike manner.

(e) Lessor shall not be responsible for repairs or maintenance to Dwiggins Tower or its servicing structures, except for repairs occasioned by the negligence of Lessor, its agents, employees or contractors.

(f) During the Term (as hereinafter defined) and extension thereto, Lessor and Lessee shall each provide the other with a telephone number which, if called will ring at a location that is staffed by their respective agents twenty-four (24) hours each and every day, seven (7) days each and

every week; and Lessor and Lessee shall notify each other promptly in the event of any change in such telephone number.

(g) Lessee shall not use or permit the Leased Premises to be used by any dangerous, toxic, noxious or offensive trade or business, or for any unlawful purpose.

(h) Lessee shall not directly or indirectly create or permit to be created or to remain, and will discharge any mortgage, lien, security interest, encumbrance or charge on, pledge of or conditional sale or other title retention agreement with respect to the Leased Premises or any part thereof or Lessee's interest therein other than:

- i. This Agreement, which may be filed of record against the Land using the foregoing description of real estate or an agreed upon revised and surveyed description.
- ii. Any lien, including a mortgage or other secured interest, including but not limited to items such as equipment lease, on the leasehold interest of Lessee, which may be approved by the Lessor in writing, which approval shall not be unreasonably withheld.

SECTION 2: TERM AND RENT

(a) The term of this Lease (the "Term") shall commence on February 1, 2026, (the "Commencement Date"), and shall expire on January 31, 2036, (the "Expiration Date"), unless terminated by Lessee. If the Term has been terminated as provided in subparagraph (b), below, the Expiration Date shall be the last day of the Term as so terminated.

(b) Lessee agrees to pay rent to Lessor from the Commencement Date through the Expiration Date, an annual rent of \$700, paid in advance for ten years, paid on Commencement Date.

(c) Lessee shall have the option to terminate the lease set forth in this Agreement on January 31, 2036. This option to terminate the lease shall be exercised by either: (1) Lessee's delivery to Lessor by United States mail on or before ninety (90) days prior to the applicable termination date by giving written notice Lessee's election to terminate the lease. If not terminated, the lease shall be extended for a 10-year extension period commencing February 1, 2036, with the lease payment being \$1,000 per year, paid ten years in advance, paid on February 1, 2036, for the lease of the Leased Premises lasting until and through January 31, 2046.

(d) Rent and all other sums payable to Lessor shall be paid without notice, demand, counterclaim, set-off, deduction or defense and without abatement, suspension, deferment, diminution or reduction, excepting Lessor's failure to pay real estate taxes on the Land.

SECTION 3: CHARGES AND UTILITIES

(a) Lessee, at its sole expense, shall keep Dwiggins Tower, on-site backup generator, and servicing building and ways to it, in good and clean order and condition and will promptly make all necessary or appropriate repairs, replacements and renewals thereof, whether interior or exterior, structural or non-structural, ordinary or extraordinary, foreseen or unforeseen. All repairs, replacements and renewals shall be equal in quality and class to the original work.

(b) If not at the time in default under this Agreement, Lessee, at its sole expense, may make reasonable alterations of and additions to Dwiggins Tower or any part thereof, provided that any alteration or addition (i) shall not change the general character of Dwiggins Tower, or reduce the fair market value thereof below their value immediately before such alteration or addition, or impair their usefulness, (ii) is effected with due diligence, in a good and workmanlike manner and in compliance with all legal requirements and insurance requirements, (iii) is promptly and fully paid for by Lessee, and (iv) does not interfere with Lessor's rights of use of the Land under this Agreement.

(c) Subject to subparagraph (d), below, relating to contests, Lessee shall pay all taxes and assessments, if any, on Dwiggins Tower, together with any utilities provided to Dwiggins Tower, license fees, permit fees, inspection fees and other authorization fees and other charges for the operation and maintenance of Dwiggins Tower. Lessor shall be responsible to pay all real estate taxes on the Real Estate described. Should Lessor not pay the real estate taxes for the Real Estate described and same delinquent and are offered for Treasurer's Tax Certificate Sale, Lessee may make written demand that the Lessor pay taxes and if the same is not remedied by Lessor after 30-days' notice, the Lessee may apply rent payments to the payment of real estate taxes for the Land or to then smallest tax parcel of Lessor's Land upon which the Leased Premises is then situated. Should two or more year's taxes on the Land become delinquent, Lessee shall have the power, with or without Lessor's consent, to subdivide the Land, at Lessee's initial cost, to be paid from rent due the Lessor, to be subdivided to the smallest parcel possible, and separate the Leased Premises from Lessor's adjacent land(s) thereby causing the Leased Premises to become a segregated tax parcel on the Tax Rolls of Buffalo County and the term "Land" in this lease being thereafter applicable solely to the Leased Premises with Lessee continuing to own the newly created parcel subject to this lease.

(d) Lessee, at its sole expense, may contest, after prior written notice to Lessor, by appropriate legal proceedings conducted in good faith and with due diligence, the amount or validity or application, in whole or in part, of any tax, lien, or other imposition on the Leased Property.

(e) Lessee shall pay or cause to be paid all charges for all public or private utility services and protective services at any time rendered to or in connection with the Leased Premises or any part thereof, will comply with all contracts relating to any such services, and will do all other things required for the maintenance and continuance of all such services.

SECTION 4: INSURANCE AND INDEMNIFICATION

(a) Lessee shall, at its sole cost and expense, during the Term hereof, obtain or provide and keep in full force

- i. general public liability insurance, and hold the Lessor harmless and defend Lessor against any and all liability or claims or liability arising out of, occasioned by or resulting from any accident or other occurrence in or about Dwiggins Tower arising out of any act or omission of Lessee or any officer, employee, agent or contractor of Lessee, for injuries to any person or persons, with limits of not less than One Million Dollars (\$1,000,000.00) for injuries to one person, One Million Dollars

(\$1,000,000.00) for injuries to more than one person, in any one accident or occurrence, and for loss or damage to the property of any person or persons, for not less than One Million Dollars (\$1,000,000.00);

- ii. insurance with respect to the Improvements against loss or damage by fire, lightning, windstorm, hail, explosion, riot, riot attending a strike, civil commotion, aircraft, vehicles, smoke and other risks from time to time;
- iii. appropriate workers' compensation or other insurance against liability arising from claims of workers in respect of and during the period of any work on or about Dwiggins Tower; and
- iv. insurance against such other hazards and in such amounts as is customarily carried by owners and operators of similar properties, and as Lessor may reasonably require for its protection. Lessee shall comply with such other requirements as Lessor, or any mortgagee, may from time to time reasonably request for the protection by insurance of their respective interests. The policy or policies of insurance maintained by Lessee pursuant to this Paragraph shall be of a company or companies authorized to do business in Nebraska and the Lessor may demand a certificate thereof shall be delivered to Lessor, together with evidence of the payment of the premiums therefore, not less than fifteen (15) days prior to the annual anniversary of the lease. Any such insurance required by this Paragraph may, at Lessee's option, be provided through a blanket policy or policies.

(b) Lessee shall indemnify Lessor and hold Lessor harmless from and against all claims, actions, losses, damages, liabilities and expenses (including reasonable attorneys' fees) incurred by or asserted against Lessor, whether during or after the Term of this Agreement, including by reason of personal injury, loss of life, or damage to property, caused by or resulting from in whole or any material part, from:

- i. any breach of this Agreement by Lessee,
- ii. any negligent or intentional act or omission of Lessee, its employees, agents, invitees or contractors, whether in, on, about or with respect to Dwiggins Tower,
- iii. the use by Lessee of any part of the Leased Premises,
- iv. any work undertaken by or at the request of Lessee on or about the Leased Premises,
- v. any other activity undertaken by or at the request of Lessee pursuant to or in connection with this Agreement, or
- vi. the presence of any individuals on Real Estate described.

SECTION 5: TERMINATION:

(a) Failure to renew: This lease shall expire when its original term and option extension period(s) are not renewed by either (1) notification of the Lessee that it will not extend lease into option period or, (2) failure of the Lessee to pay in time period(s) set forth in Section 2(b).

(b) Failure to pay rent due: In the event that the Lessee fails to pay rent for the initial rental period or any additional period(s), Lessor shall first send notice to the Lessee that Lessor has not been paid. Thereafter Lessee shall have 30 days after receipt of the Notice of Default to remedy the default. In the event that the Lessee does not remedy the Default, Lessor shall be free to

pursue any lawful remedy to recover lost rents for rental term and losses incurred to restore the premises to original condition.

(c) Extraordinary events: In the event that the Leased Premises and/or Dwiggins Tower (a) are damaged by fire, wind, ice, earthquake, act of war, tower structural failure, terrorism, or other extraordinary casualty to such an extent as to render the Leased Premises and/or Dwiggins Tower unusable in whole or in substantial part, or (b) Dwiggins Tower is destroyed, Lessee shall not be obligated to restore the Leased Premises and/or Dwiggins Tower. In either event the Lessee shall not be obligated to restore the functionality of Dwiggins Tower in the event of loss, damage, or destruction as described.

Notification of termination due to extraordinary casualty shall be given to the Lessor by the Lessee no less than sixty (60) days after casualty event. In that event, Lessee shall have one-hundred 120 days after the casualty event to remove Dwiggins Tower and all accessory structures to it from the Leased Premises. The lease shall terminate on the 1st of the month following 120 days after the casualty event and the Lessee shall no longer be liable to pay rent for that date forward. Due to the foregoing language regarding, Lessor shall not have any responsibility to refund any prepayment of rent that was not used for the lease term specified.

(d) Restoration of the premises whether by agreed termination, default, or extraordinary events, the Leased Premises shall be restored in the following manner and method:

- i. Equipment removal: Upon termination of this lease Lessee shall promptly remove all above ground structures and accessories and Dwiggins Tower from the Leased Premises and surrender the Leased Premises to Lessor.
- ii. Restoration of site: The Leased Premises, as of date of signing of this Lease, is for use of unimproved land. Should Dwiggins Tower, servicing structure, and accessories be removed by Lessee, the Leased Premises shall be restored to unimproved land as it existed prior to the occupancy of Dwiggins Tower on the Leased Premises.
- iii. Contested: If the Lessee shall fail to promptly remove these items Lessor may, after sixty (60) days written notice sent to Lessee of its intent to do so, remove and dispose of these items at Lessee's expense.

SECTION 6: LEASE BECOMES YEAR TO YEAR LEASE AFTER LEASE PERIOD:

Should the Term of this lease expire and the Lessee remain on the Leased Premises, the occupancy shall become a year to year lease commencing on February 1 and running until the following January 31, with the amount of annual rent paid as last established, paid one year in advance payable from February 1 to January 31, for the year in question, with 6-months written notice prior to end of lease year, being given by either party, with or without cause to terminate the then existent lease.

SECTION 7: ASSIGNMENTS:

Lessee's interest in this lease shall not be sold, conveyed, encumbered, assigned or otherwise transferred without prior written approval of the Lessor. The Lessor's consent shall not be

unreasonably withheld when the assignment is for noncommercial, intergovernmental sharing of tower use that does not increase surface traffic on the Leased Premises. When the assignment, sale, conveyance, assignment, and/or any other transfer is for a commercial purpose, the Lessor's approval shall be at the sole discretion of the Lessor.

This Tower Lease is binding upon the Lessor and Lessee and their respective heirs for the duration of this lease.

SECTION 8: NON-WAIVER:

The failure of either party to insist upon or enforce the strict performance of any of the provisions of this Tower Lease or to exercise any rights under this Agreement shall not be construed as a waiver or relinquishment to any extent of that party's right to assert or rely upon any such provisions or rights in that or any other instance, rather, the same shall be and remain in full force and effect.

SECTION 9: MODIFICATIONS:

No modification to or amendment of the provisions of the Tower Agreement shall be effective unless in writing and signed by authorized representatives of the Lessor and Lessee. Both Lessor and Lessee expressly reserve the right to modify this Agreement, from time to time, by written mutual agreement.

SECTION 10: REPORTING, NOTIFICATIONS, FILINGS, TAX ID INFO, ETC.,

Lessor and any successor to the Lessor agree to provide to Lessee all tax identification information for reporting to the Internal Revenue Service. Lessor also agrees to provide to Lessee any written permission, authorizations, and accommodating signatures needed by Lessee from the Lessor to effectuate any permits, licenses, or other similar governmental authorization to operate Dwiggins Tower as a communications tower.

A copy of this lease may be filed of record against the Lease Premises by either party with the filing party solely paying for the costs for filing.

SECTION 11: NOTIFICATIONS:

All notices and other communications shall be in writing and shall be deemed given if delivered or forwarded by certified mail, proper postage prepaid, or by nationally recognized courier service to the following:

Lessee:

Buffalo County Clerk
PO Box 1270
Kearney, NE 68848

Or physical address of:


Buffalo County Clerk
Buffalo County Courthouse
1520 Central Avenue
Kearney, NE 68847

Dwiggins Farm Co.
13540 Pawnee Road
Gibbon NE 68840

IN AGREEMENT TO THE FOREGOING TERMS AND CONDITIONS, THE PARTIES
HAVE SET THEIR RESPECTIVE DWIGGINSS AND SIGNATURES:

Buffalo County, Nebraska

By: _____
Sherry Morrow, Chairperson

 _____, President
Name: David D. Dwiggins
Dwiggins Farm Co., a Nebraska
Business Corporation

Attest: _____
County Clerk

County\Dwiggins Tower LEASE AGREEMENT-A.docx

RECEIVED

File with Your County Assessor on or Before December 31

Exemption Application
For a Qualifying For-Profit Nursing Facility, Skilled Nursing Facility, or Assisted-Living Facility
Annual Filing Required

BUFFALO COUNTY ASSESSOR'S OFFICE
FORM 451NF
DATE 12-29-25

Name of Owner 5410 17th Ave NE Propco, LLC		County Name Buffalo	Tax Year 2026
Name of Business if Different than Owner Kinship Pointe Northridge			
Street or Other Mailing Address of Applicant 5410 17th Ave	City Kearney	State Nebraska	Zip Code 68845
Contact Name Arthur Mallard	Email Address arthur.mallard@arcushp.com	Phone Number 404-989-2605	Parcel Number 0580147300

Legal Description of Real Property
NORTHRIDGE RETIREMENT SUB KY BLK 1 PT OF LOT 2 (6.01 AC) 5410 17TH AVE KEARNEY NE 68845

What type of for-profit facility is the exemption being applied? (check all that apply)
☐ Nursing Facility ☐ Skilled Nursing Facility ☒ Assisted-Living Facility

For more information on permissive exemptions, please scan the QR code.



Does this facility accept Medicaid benefits? ☒ Yes ☐ No

If yes, complete the information below for the most recent three-year period from date the form is completed:
 The exemption percentage for each year in the most recent three-year period is equal to a facility's number of occupied Medicaid beds for a given year divide by the facility's total number of occupied bed for that year. The exemption percentage for each year is added together and divided by three to calculate the average percentage of occupied Medicaid beds over the most recent three year period. This number is the final exemption percentage that will be multiplied by the facility's property taxes to determine the facility's exemption amount. Please see specific instructions on reverse side for each column below.

1	2	3	4
The three most recent years:	Total number of occupied beds for year specified in Column (1)	Total number of occupied Medicaid Beds for Year	Percentage of occupied Medicaid Beds: Column (3) divided by Column (2)
Year 1: 202 ₃	40	5	12.5%
Year 2: 202 ₄	39	5	12.8%
Year 3: 202 ₅	37	2	5.4

5	5a	5b
Calculate the three year average percentage of occupied Medicaid beds for exempt purposes	Sum of three year Percentages from Column (4)	Average Occupied Medicaid Beds Percentage Column (5a) divided by 3
	30.7	10.2%

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

Sheryl Marcet
Authorized Signature

Vice President
Title

12/29/2025
Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval for 10.2 %
☐ Denied

COMMENTS:

[Signature]
Signature of County Assessor

1-8-2026
Date

For County Board of Equalization Use Only

☐ Approved for _____ %
☐ Denied

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

[Signature]
Signature of County Board Member

Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

File with Your County Assessor on or Before December 31

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

RECEIVED
BUFFALO COUNTY
ASSESSOR'S OFFICE
DATE 11-17-25 RAD
FORM 451

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization Board of Regents of the University of Nebraska			County Name Buffalo		Tax Year 2026
Name of Business if Different than Organization dba University of Nebraska at Kearney			State Where Incorporated Nebraska		
Name of Owner of Property % Vice Chancellor for Business and Finance			Value of Real Property \$378,725	Value of Personal Property \$	Parcel ID Number 602459000
Street or Other Mailing Address of Applicant 2504 9th Ave			Contact Name Jane Sheldon		Phone Number 308/865-8205
City Kearney	State NE	Zip Code 68849	Email Address sheldonj@unk.edu		
Type of Ownership <input type="checkbox"/> Agricultural and Horticultural Society <input checked="" type="checkbox"/> Educational Organization <input type="checkbox"/> Religious Organization <input type="checkbox"/> Charitable Organization <input type="checkbox"/> Cemetery Organization					

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Neal Schnoor	Chancellor	2504 9th Ave, Kearney Nebraska 68849

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

The West 55 feet of the South 1/2 of Block Two (2), Franks Second Addition

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the primary use of the property and any other uses of the property:

The property is a land exchange with St Teresa of Calcutta Newman Center and University of Nebraska at Kearney property at 1601 University Drive. St Teresa of Calcutta Newman Center has signed a 5-year lease with the University to utilize the property for the exclusive benefit of a religious organization.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO
Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals? ☐ YES ☒ NO
Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____
Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

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

Scott Benson
Authorized Signature

Interim VC for Bus and Finance
Title

10/23/2025
Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denied

COMMENTS: 100%

[Signature]
Signature of County Assessor

1-8-2026
Date

For County Board of Equalization Use Only

☐ Approved
☐ Approval of a Portion
☐ Denied

If the County Board's determination is different from the County Assessor'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

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

File with Your County Assessor on or Before December 31

Exemption Application
for Tax Exemption on Real and Personal Property by Qualifying Organizations
Read instructions on reverse side.

RECEIVED
BUFFALO COUNTY ASSESSOR'S OFFICE
FORM 451
DATE 11-17-25 RAP

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization Board of Regents of the University of Nebraska		County Name Buffalo	Tax Year 2026
Name of Business if Different than Organization dba University of Nebraska at Kearney		State Where Incorporated Nebraska	
Name of Owner of Property % Vice Chancellor for Business and Finance		Value of Real Property \$170,860	Value of Personal Property \$
Street or Other Mailing Address of Applicant 2504 9th Ave		Parcel ID Number 604535000	
City Kearney		Contact Name Jane Sheldon	Phone Number 308/865-8205
State NE	Zip Code 68849	Email Address sheldonj@unk.edu	
Type of Ownership <input type="checkbox"/> Agricultural and Horticultural Society <input checked="" type="checkbox"/> Educational Organization <input type="checkbox"/> Religious Organization <input type="checkbox"/> Charitable Organization <input type="checkbox"/> Cemetery Organization			

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Neal Schnoor	Chancellor	2504 9th Ave, Kearney Nebraska 68849

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

The West 32.6 feet of Lot Five (5) Block Thirty-Six (36), P & H Addition
The East 12.8 Feet of the South 1/2 of Block Two (2), Franks Second Addition, except the North 10 feet thereof

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the primary use of the property and any other uses of the property:

The property is a land exchange with St Teresa of Calcutta Newman Center and University of Nebraska at Kearney property at 1601 University Drive. St Teresa of Calcutta Newman Center has signed a 5-year lease with the University to utilize the property for the exclusive benefit of a religious organization.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO
Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals? ☐ YES ☒ NO
Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____
Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

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

Scott Benson

Interim VC for Bus and Finance
Title

Date

10/23/2025

Retain a copy for your records.

For County Assessor's Recommendation

- ☒ Approval
☐ Approval of a Portion
☐ Denied

COMMENTS:

100%

Signature of County Assessor

Date

1-8-2026

For County Board of Equalization Use Only

- ☐ Approved
☐ Approval of a Portion
☐ Denied

If the County Board's determination is different from the County Assessor'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

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

File with Your County
Assessor on or
Before December 31

Exemption Application
for Tax Exemption on Real and Personal Property by Qualifying Organizations
Read instructions on reverse side.

RECEIVED
BUFFALO COUNTY
ASSESSOR'S OFFICE
FORM 451
DATE 11-21-25 RAD

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization Board of Regents of the University of Nebraska		County Name Buffalo	Tax Year 2026
Name of Business if Different than Organization dba University of Nebraska at Kearney		State Where Incorporated Nebraska	
Name of Owner of Property % Vice Chancellor for Business and Finance		Value of Real Property \$203,850	Value of Personal Property \$
Street or Other Mailing Address of Applicant 2504 9th Ave		Parcel ID Number 604537000	
City Kearney		Contact Name Jane Sheldon	Phone Number 308/865-8205
State NE	Zip Code 68849	Email Address sheldonj@unk.edu	
Type of Ownership <input type="checkbox"/> Agricultural and Horticultural Society <input checked="" type="checkbox"/> Educational Organization <input type="checkbox"/> Religious Organization <input type="checkbox"/> Charitable Organization <input type="checkbox"/> Cemetery Organization			

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Neal Schnoor	Chancellor	2504 9th Ave, Kearney Nebraska 68849

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Lot Six (6) Block Thirty-six (36), P & H Addition

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the primary use of the property and any other uses of the property:

The property is a land exchange with St Teresa of Calcutta Newman Center and University of Nebraska at Kearney property at 1601 University Drive. St Teresa of Calcutta Newman Center has signed a 5-year lease with the University to utilize the property for the exclusive benefit of a religious organization.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO
Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals? ☐ YES ☒ NO
Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____
Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

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

Scott Benson

Interim VC Bus and Finance

Title

Date

10/23/2025

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

COMMENTS:

100%

☐ Approval of a Portion

☐ Denied

Signature of County Assessor

Date

1-8-2026

For County Board of Equalization Use Only

☐ Approved

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

☐ Approval of a Portion

☐ 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

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

File with Your County
Assessor on or
Before December 31

Exemption Application
for Tax Exemption on Real and Personal Property by Qualifying Organizations
Read instructions on reverse side.

RECEIVED
FORM 451
DATE 11-17-25 EAD

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization Board of Regents of the University of Nebraska			County Name Buffalo		Tax Year 2026
Name of Business if Different than Organization dba University of Nebraska at Kearney			State Where Incorporated Nebraska		
Name of Owner of Property % Vice Chancellor for Business and Finance			Value of Real Property \$259,640	Value of Personal Property \$	Parcel ID Number 602458000
Street or Other Mailing Address of Applicant 2504 9th Ave			Contact Name Jane Sheldon		Phone Number 308/865-8205
City Kearney	State NE	Zip Code 68849	Email Address sheldonj@unk.edu		
Type of Ownership <input type="checkbox"/> Agricultural and Horticultural Society <input checked="" type="checkbox"/> Educational Organization <input type="checkbox"/> Religious Organization <input type="checkbox"/> Charitable Organization <input type="checkbox"/> Cemetery Organization					

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Neal Schnoor	Chancellor	2504 9th Ave, Kearney Nebraska 68849

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

The East 50 feet of Lot five (5) Block thirty-six (36), P & H Addition,

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the primary use of the property and any other uses of the property:

The property is a land exchange with St Teresa of Calcutta Newman Center and University of Nebraska at Kearney property at 1601 University Drive. St Teresa of Calcutta Newman Center has signed a 5-year lease with the University to utilize the property for the exclusive benefit of a religious organization.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO
Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals? ☐ YES ☒ NO
Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____
Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

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

Scott Benson
Authorized Signature

Interim VC for Bus and Fin
Title

10/23/2025
Date

Retain a copy for your records.

For County Assessor's Recommendation

- ☒ Approval
☐ Approval of a Portion
☐ Denied

COMMENTS: *100%*

[Signature]
Signature of County Assessor

1-8-2026
Date

For County Board of Equalization Use Only

- ☐ Approved
☐ Approval of a Portion
☐ Denied

If the County Board's determination is different from the County Assessor'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]
Signature of County Board Member

Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Exemption Application
for Tax Exemption on Real and Personal Property by Qualifying Organizations
Read instructions on reverse side.

FORM
451

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization St. Teresa of Calcutta Newman Center		County Name Buffalo	Tax Year 2026
Name of Business if Different than Organization		State Where Incorporated NE	
Name of Owner of Property St. Teresa of Calcutta Newman Center		Value of Real Property \$322,900	Value of Personal Property \$
Street or Other Mailing Address of Applicant 811 W 27th Street		Contact Name Brent Johnson	Parcel ID Number 602450000
City Kearney		State NE	Phone Number 308-234-1539
Zip Code 68845		Email Address brent@lopercatholic.org	
Type of Ownership <input type="checkbox"/> Agricultural and Horticultural Society <input type="checkbox"/> Educational Organization <input checked="" type="checkbox"/> Religious Organization <input type="checkbox"/> Charitable Organization <input type="checkbox"/> Cemetery Organization			

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Joseph G Hanefeldt	President	3708 Old Fair Rd., Grand Island, NE 68803
Donald Buhrman	Vice President	2511 Del Monte Ave., Grand Island, NE 68803
Neal Hock	Secretary	805 W. 27th St., Kearney NE 68845

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

FRANKS LAKEVIEW ADD PT SW1/4 35-9-16

Situs: 1601 University Drive, Kearney NE 68845

RECEIVED
BUFFALO COUNTY
ASSESSOR'S OFFICE
DATE 12/18/25 TC

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the primary use of the property and any other uses of the property:

The property is used as ministry space for the parish to meet the spiritual needs of college students in Kearney, Nebraska. Religious activities conducted on the site include prayer services, youth faith events, and processions. Per the agreement with the University of Nebraska at Kearney (UNK), the parking area on the property is available to the University for overflow parking at no charge.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO
Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals? ☐ YES ☒ NO
Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____
Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

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

Secretary

Title

Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval ☐ Approval of a Portion ☐ Denied
COMMENTS: **100%**
Signature of County Assessor **[Signature]** Date **1-8-2026**

For County Board of Equalization Use Only

☐ Approved ☐ Approval of a Portion ☐ Denied
If the County Board's determination is different from the County Assessor'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

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

File with Your County
Assessor on or
Before December 31

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

RECEIVED
BUFFALO COUNTY
ASSESSOR'S OFFICE
DATE 12-25-25
FORM 451

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization ST JAMES CHURCH OF KEARNEY	County Name BUFFALO	Parcel ID Number 0602506000
Name of Business if Different than Organization	State Where Incorporated NEBRASKA	Phone Number 308-234-5536
Name of Owner of Property REV JOSHUA BROWN	Value of Real Property \$13,290	Value of Personal Property \$ 13,290
Street or Other Mailing Address of Applicant 3801 A AVE	Contact Name LISA SOKOLOWSKI	City KEARNEY
City KEARNEY	State NE	Zip Code 68847
Type of Ownership <input type="checkbox"/> Agricultural and Horticultural Society <input type="checkbox"/> Educational Organization <input checked="" type="checkbox"/> Religious Organization <input type="checkbox"/> Charitable Organization <input type="checkbox"/> Cemetery Organization	Email Address LISA@STJAMESCHURCHKEARNEY.ORG	

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
REV JOSHUA BROWN	SEC/TREASURER	7 SIOUX LANE KEARNEY NE 68847
MOST REV JOSEPH G HAN	PRESIDENT	2708 OLD FAIR RD GRAND ISLAND NE 68803
VERY REV DON BUHRMAN	VICE PRESIDENT	2511 DEL MONTE AVE GRAND ISLAND NE 68803

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

GILLETTS SUB KY LTS 15 & 16

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☒ Religious ☐ Charitable ☐ Cemetery

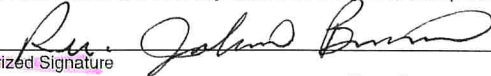
Give a detailed description of the primary use of the property and any other uses of the property:

VACANT LOT TO EVENTUALLY BECOME KCHS PARKING LOT

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO
Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals? ☐ YES ☒ NO
Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____
Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

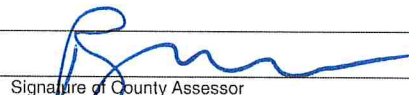
Under penalties of law, I declare that I have examined this exemption application and, to the best of my knowledge and belief, it is correct and complete. I also declare that I am duly authorized to sign this exemption application.

sign here  **SECRETARY/TREASURER** **12/23/2025**
Authorized Signature Title Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval
☐ Approval of a Portion
☐ Denied

COMMENTS: **100%**

Signature of County Assessor **1-8-2026**
Date

For County Board of Equalization Use Only

☐ Approved
☐ Approval of a Portion
☐ Denied

If the County Board's determination is different from the County Assessor'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**

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

File with Your County
Assessor on or
Before December 31

Exemption Application
for Tax Exemption on Real and Personal Property by Qualifying Organizations
Read instructions on reverse side.

RECEIVED
BUFFALO COUNTY
ASSESSOR'S OFFICE
DATE 12-30-25 RAD 451

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization GCP WESTERN NEBRASKA CANCER CENTER, LLC		County Name BUFFALO COUNTY	Tax Year 2026
Name of Business if Different than Organization		State Where Incorporated NEBRASKA	
Name of Owner of Property GCP WESTERN NEBRASKA CANCER CENTER, LLC		Value of Real Property \$138,070	Value of Personal Property \$
Street or Other Mailing Address of Applicant 14606 BRANCH STREET, SUITE 100		Contact Name Jon Peppmuller	Parcel ID Number 580072800
City OMAHA	State NE	Zip Code 68154	Phone Number 402-481-1111
Email Address jon.peppmuller@bryanhealth.org			
Type of Ownership <input type="checkbox"/> Agricultural and Horticultural Society <input type="checkbox"/> Educational Organization <input type="checkbox"/> Religious Organization <input checked="" type="checkbox"/> Charitable Organization <input type="checkbox"/> Cemetery Organization			

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
ZACH WIEGERT	PRINCIPAL	14606 BRANCH STREET, SUITE 100, OMAHA, NE 68154
MICHAEL PODPESKAR	CFO	14606 BRANCH STREET, SUITE 100, OMAHA, NE 68154

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

WESTERN NEBRASKA PROPERTY DEVELOPMENT ADD PT LT 3 BLK 2 (NORTH TRACT)(4.53A)

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the primary use of the property and any other uses of the property:

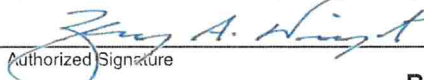
KEARNEY REGIONAL MEDICAL CENTER OPENED A 25,000 SQUARE FOOT CANCER CENTER IN 2025 THAT IS BUILT ON THIS PARCEL. BRYAN MEDICAL CENTER AND KEARNEY REGIONAL MEDICAL CENTER PROVIDES SERVICES AT THE KEARNEY CANCER CENTER. **PLEASE NOTE THIS APPLICATION SEEKS A 14.7% EXEMPTION ONLY BASED UPON THE SQUARE FOOTAGE OF THIS FACILITY. 85.3% OF WHICH IS LEASED TO A NON-EXEMPT ENTITY**.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO
Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals? ☐ YES ☒ NO
Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
If Yes, state the number of hours per week _____
Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? . . . ☐ YES ☒ NO

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
PRINCIPAL

Date
12/30/2025

Retain a copy for your records.

For County Assessor's Recommendation

☐ Approval
☒ Approval of a Portion
☐ Denied

COMMENTS: **14.7%**


Signature of County Assessor

Date
1-8-2026

For County Board of Equalization Use Only

☐ Approved
☐ Approval of a Portion
☐ Denied

If the County Board's determination is different from the County Assessor'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

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

RECEIVED

File with Your County Assessor on or Before December 31

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

BUFFALO COUNTY ASSESSOR'S OFFICE FORM 451

DATE 12-30-25 AND

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization GCP WESTERN NEBRASKA CANCER CENTER, LLC		County Name BUFFALO	Tax Year 2026
Name of Business if Different than Organization		State Where Incorporated NEBRASKA	
Name of Owner of Property GCP WESTERN NEBRASKA CANCER CENTER, LLC		Value of Real Property \$2,559,000	Value of Personal Property \$
Street or Other Mailing Address of Applicant 14606 BRANCH STREET, SUITE 100		Contact Name JON PEPPMULLER	Parcel ID Number 583072990
City OMAHA	State NE	Zip Code 68154	Phone Number 402-481-1111
Email Address JON.PEPPMULLER@BRYANHEALTH.ORG			

Type of Ownership

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
ZACH WIEGERT	PRINCIPAL	14606 BRANCH STREET, SUITE 100, OMAHA, NE 68154
MICHAEL PODPESKAR	CFO	14606 BRANCH STREET, SUITE 100, OMAHA, NE 68154

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

SEE EXHIBIT A ATTACHED HERETO

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the primary use of the property and any other uses of the property:

KEARNEY REGIONAL MEDICAL CENTER OPENED A 25,000 SQUARE FOOT CANCER CENTER IN 2025. BRYAN MEDICAL CENTER AND KEARNEY REGIONAL MEDICAL CENTER PROVIDE SERVICES AT KEARNEY CANCER CENTER. **PLEASE NOTE THIS APPLICATION SEEKS A 14.7% EXEMPTION ONLY BASED UPON THE SQUARE FOOTAGE OF THIS FACILITY. 85.3% OF WHICH IS LEASED TO A NON-EXEMPT ENTITY**.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO

Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals? ☐ YES ☒ NO

Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO

If Yes, state the number of hours per week _____

Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

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

PRINCIPAL

12/30/2025
Date

Retain a copy for your records.

For County Assessor's Recommendation

☐ Approval

☒ Approval of a Portion

☐ Denied

COMMENTS:

14.7%

Signature of County Assessor

Date

1-8-2026

For County Board of Equalization Use Only

☐ Approved

☐ Approval of a Portion

☐ Denied

If the County Board's determination is different from the County Assessor'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

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

RECEIVED

File with Your County Assessor on or Before December 31

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

BUFFALO COUNTY ASSESSOR'S OFFICE
FORM 451
DATE 12-29-25

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization Dismas Charities Properties, Inc.		County Name Buffalo County	Tax Year 2026
Name of Business if Different than Organization		State Where Incorporated Kentucky	
Name of Owner of Property Ellen Donnarumma		Value of Real Property \$1,244,270	Value of Personal Property \$0
Street or Other Mailing Address of Applicant 2500 7th Street Rd		Parcel ID Number 0601860005	Phone Number 502-636-2033
City Louisville	State KY	Zip Code 40208	Contact Name Amy Kim
Type of Ownership <input type="checkbox"/> Agricultural and Horticultural Society <input type="checkbox"/> Educational Organization <input type="checkbox"/> Religious Organization <input checked="" type="checkbox"/> Charitable Organization <input type="checkbox"/> Cemetery Organization		Email Address businesslicense@dismas.com	

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Ellen Donnarumma	CEO	2500 7th Street Rd, Louisville, KY 40208
Faith Good	COO	2500 7th Street Rd, Louisville, KY 40208
Adam Gabbard	CFO	2500 7th Street Rd, Louisville, KY 40208

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

Residential facility used exclusively for Non-profit Charitable Organization.

Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society
 ☐ Educational
 ☐ Religious
 ☒ Charitable
 ☐ Cemetery

Give a detailed description of the primary use of the property and any other uses of the property:

Providing men and women releasing from state and federal prison the skills and motivation to re-enter society as contributing members.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

Is all of the property used exclusively as described above? ☒ YES ☐ NO
 Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals? ☐ YES ☒ NO
 Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
 If Yes, state the number of hours per week _____
 Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ... ☐ YES ☒ NO

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

[Signature]

Title **CFO**

Date **12/23/25**

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval

☐ Approval of a Portion

☐ Denied

COMMENTS:

100%

[Signature]

Signature of County Assessor

Date **1-8-2026**

For County Board of Equalization Use Only

☐ Approved

☐ Approval of a Portion

☐ Denied

If the County Board's determination is different from the County Assessor'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

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

File with Your County Assessor on or Before December 31

Exemption Application for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

RECEIVED
FORM 451
BUFFALO COUNTY ASSESSOR'S OFFICE
DATE 12-22-25 CAD

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization Nebraska Medical Center	County Name Buffalo	Tax Year 2026
Name of Business if Different than Organization Nebraska Medical Center - Fred & Pamela Buffet Cancer Ctr - Kearney	State Where Incorporated NE	
Name of Owner of Property Nebraska Medical Center	Value of Real Property \$ 50,000,000	Value of Personal Property \$ 6,299,554
Street or Other Mailing Address of Applicant 987400 Nebraska Medical Center; ATTN Anna Cramer	Parcel ID Number 608745000	Phone Number 402-554-2477
City Omaha	Contact Name Brittany Norris	Email Address brinnorris@nebraskamed.com
State NE	Zip Code 68198	

Type of Organization (Please attach documentation of organization's formation and purpose)

☐ Agricultural and Horticultural Society ☐ Educational Organization ☐ Religious Organization ☒ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Phone Number	Email Contacts
Michael Ash	CEO	402-559-4000	miash@nebraskamed.com
Stephanie Daubert	CFO	402-559-4000	sdaubert@nebraskamed.com

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

UNIVERSITY VILLAGE SIXTH ADD LT 1 (2.36AC) (Hospital Facility Building)
Medical and Office Equipment use by the Cancer Center to provide care to patients

For more information on permissive exemptions, please scan the QR code.



Property described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☒ Charitable ☐ Cemetery

Give a detailed description of the primary use of the property and all other uses of the property: Please attach ALL documents that would support the property for possible exemption. The burden of proof lies with the organization applying for exemption. Please attach additional pages if needed.

The University of Nebraska Board of Regents own the land at this location. The Nebraska Medical Center owns the hospital facility on the land. The hospital facility and business personal property are used solely to provide medical care to patients of the Nebraska Medical Center.

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

- Is all of the property used exclusively as described above? ☒ YES ☐ NO
- Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals? ☐ YES ☒ NO
- Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
- If Yes, state the number of hours per week _____
- Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

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

VP of Finance
Title

12-15-25
Date

Retain a copy for your records.

For County Assessor's Recommendation

- ☒ Approval
- ☐ Approval of a Portion
- ☐ Denied

COMMENTS:

100%

Signature of County Assessor

Date

1-8-2025

For County Board of Equalization Use Only

- ☐ Approved
- ☐ Approval of a Portion
- ☐ Denied

If the County Board's determination is different from the County Assessor'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

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

File with Your County
Assessor on or
Before December 31

Exemption Application

for Tax Exemption on Real and Personal Property by Qualifying Organizations

Read instructions on reverse side.

FORM
451

Failure to properly complete or timely file this application will result in a denial of the exemption.

Name of Organization Two Rivers Public Health Department	County Name Buffalo	Tax Year 2026
Name of Business if Different than Organization	State Where Incorporated Nebraska	
Name of Owner of Property Two Rivers Public Health Department	Value of Real Property \$3,250,000	Value of Personal Property \$100,000
Street or Other Mailing Address of Applicant 516 West 11th Street, Suite 108	Parcel ID Number 602060301	Phone Number 888-669-7154
City Kearney	State NE	Zip Code 68845
Email Address jeschliman@trphd.ne.gov		

Type of Ownership

- ☐ Agricultural and Horticultural Society ☒ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Jeremy J. Eschliman	Health Director	79807 470th Ave, Arcadia, NE, 68815

Legal description of real property and general description of all depreciable tangible personal property, except licensed motor vehicles:

CENTENNIAL PARK PLAZA ADD KY LTS 1 TO 13

Property described above is used in the following exempt category (please mark the applicable boxes):

- ☐ Agricultural and Horticultural Society ☐ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Give a detailed description of the primary use of the property and any other uses of the property:

Two Rivers Public Health Department is a district health department (governmental organization) organized under inter-local agreements between Buffalo, Dawson, Franklin, Gosper, Harlan, Kearney, and Phelps Counties in Nebraska. The primary use of the property is for public health activities as stated within state statute 71-1626.

69%

All organizations, except for an Agricultural and Horticultural Society, must complete the following questions.

- Is all of the property used exclusively as described above? ☐ YES ☒ NO
- Is the property used for financial gain or profit to either the owner, the owner or organization making exclusive use of the property, or private individuals? ☒ YES ☐ NO
- Is a portion of the property used for the sale of alcoholic beverages? ☐ YES ☒ NO
- If Yes, state the number of hours per week _____
- Is the property owned or used by an organization which discriminates in membership or employment based on race, color, or national origin? ☐ YES ☒ NO

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

Health Director

12/29/2025

Date

Retain a copy for your records.

For County Assessor's Recommendation

- ☐ Approval
- ☒ Approval of a Portion
- ☐ Denied

COMMENTS:

69%

Signature of County Assessor

Date

1-8-2026

For County Board of Equalization Use Only

- ☐ Approved
- ☐ Approval of a Portion
- ☐ Denied

If the County Board's determination is different from the County Assessor'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

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

RECEIVED

BUFFALO COUNTY
ASSESSOR'S OFFICE FORM
DATE 12/30/25 4451NF

File with Your County Assessor on or Before December 31

Exemption Application

For a Qualifying For-Profit Nursing Facility, Skilled Nursing Facility, or Assisted-Living Facility
Annual Filing Required

Name of Owner Midwest Homestead of Kearney, LLC		County Name Buffalo	Tax Year 2025
Name of Business if Different than Owner Homestead of Kearney			
Street or Other Mailing Address of Applicant 3024 SW Wanamaker Road, Suite 300	City Topeka	State KS	Zip Code 66614
Contact Name Aiden Flowers	Email Address legal@midwest-health.com	Phone Number 7852287971	Parcel Number 606534641

Legal Description of Real Property

WINDSOR ESTATES SIXTH ADD LT 1 BLK 2 EXC E 416.62'

What type of for-profit facility is the exemption being applied? (check all that apply)

☐ Nursing Facility ☐ Skilled Nursing Facility ☒ Assisted-Living Facility

For more information on permissive exemptions, please scan the QR code.



Does this facility accept Medicaid benefits? ☒ Yes ☐ No

If yes, complete the information below for the most recent three-year period from date the form is completed:

The exemption percentage for each year in the most recent three-year period is equal to a facility's number of occupied Medicaid beds for a given year divide by the facility's total number of occupied bed for that year. The exemption percentage for each year is added together and divided by three to calculate the average percentage of occupied Medicaid beds over the most recent three year period. This number is the final exemption percentage that will be multiplied by the facility's property taxes to determine the facility's exemption amount. Please see specific instructions on reverse side for each column below.

1	2	3	4
The three most recent years:	Total number of occupied beds for year specified in Column (1)	Total number of occupied Medicaid Beds for Year	Percentage of occupied Medicaid Beds: Column (3) divided by Column (2)
Year 1: 202 ₄	28.53	14.84	52.02%
Year 2: 202 ₃	31.86	16.98	53.31%
Year 3: 202 ₂	31.64	14.67	46.36%

5	5a	5b
Calculate the three year average percentage of occupied Medicaid beds for exempt purposes	Sum of three year Percentages from Column (4)	Average Occupied Medicaid Beds Percentage Column (5a) divided by 3
	151.69	50.56

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

General Counsel

Title

12/29/2025

Date

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval for 50.56 %

COMMENTS: _____

☐ Denied

Signature of County Assessor

Date

1-8-2026

For County Board of Equalization Use Only

☐ Approved for _____ %

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

☐ Denied

Signature of County Board Member

Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

RECEIVED

**BUFFALO COUNTY
ASSESSOR'S OFFICE**
DATE 12-19-25 2:40

File with Your County Assessor on or Before December 31

Exemption Application

For a Qualifying For-Profit Nursing Facility, Skilled Nursing Facility, or Assisted-Living Facility Annual Filing Required

FORM

451NF

Name of Owner MEL - WEL Investors, LLC.		County Name Buffalo	Tax Year 2026
Name of Business if Different than Owner WEL - LIFE AT KEARNEY			
Street or Other Mailing Address of Applicant P.O. BOX 699	City SPEARFISH	State SD	Zip Code 57783
Contact Name Maclyn Westland	Email Address maclyn.westland@lantisnet.com	Phone Number 605.642.7736	Parcel Number 560335220

Legal Description of Real Property

BUFFALO COMMONS RETIREMENT VILLAGE LOT 2 (3.732 AC), 5616 4TH AVE KEARNEY, NE 68845

What type of for-profit facility is the exemption being applied? (check all that apply)

☐ Nursing Facility ☐ Skilled Nursing Facility ☒ Assisted-Living Facility

For more information on permissive exemptions, please scan the QR code.



Does this facility accept Medicaid benefits? ☒ Yes ☐ No

If yes, complete the information below for the most recent three-year period from date the form is completed:

The exemption percentage for each year in the most recent three-year period is equal to a facility's number of occupied Medicaid beds for a given year divide by the facility's total number of occupied bed for that year. The exemption percentage for each year is added together and divided by three to calculate the average percentage of occupied Medicaid beds over the most recent three year period. This number is the final exemption percentage that will be multiplied by the facility's property taxes to determine the facility's exemption amount. Please see specific instructions on reverse side for each column below.

1	2	3	4
The three most recent years:	Total number of occupied beds for year specified in Column (1)	Total number of occupied Medicaid Beds for Year	Percentage of occupied Medicaid Beds: Column (3) divided by Column (2)
Year 1: 202 ⁵	13,215	5,285	39.99%
Year 2: 202 ⁴	12,857	4,892	38.05%
Year 3: 202 ³	12,654	4,749	37.53%

5	5a	5b
Calculate the three year average percentage of occupied Medicaid beds for exempt purposes	Sum of three year Percentages from Column (4)	Average Occupied Medicaid Beds Percentage Column (5a) divided by 3
	115.57	38.52%

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

Maclyn R. Westland
Authorized Signature

Accountant
Title

12/19/25
Date

Retain a copy for your records.

For County Assessor's Recommendation

☐ Approval for 38.52%
☐ Denied

COMMENTS: _____

[Signature]
Signature of County Assessor

1-8-2026
Date

For County Board of Equalization Use Only

☐ Approved for _____%
☐ Denied

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

[Signature]
Signature of County Board Member

Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

File with Your County
Assessor on or
Before December 31

Exemption Application
For a Qualifying For-Profit Nursing Facility, Skilled Nursing Facility, or
Assisted-Living Facility
Annual Filing Required

FORM
451NF

Name of Owner
SENECA SUNRISE L.L.C.

County Name
BUFFALO

Tax Year
2026

Name of Business if Different than Owner

Street or Other Mailing Address of Applicant
710 GRAND AVE

City
RAVENNA

State
NE

Zip Code
68869

Contact Name
Linda Zmuel

Email Address
lzmuel@yahoo.com

Phone Number
308-440-9131

Parcel Number
040391000

Legal Description of Real Property
1ST ADD RV BLK 2 (W 100' X 300' OLD SCHOOL GROUND) (TIF) S-T-R 9-12-14

What type of for-profit facility is the exemption being applied? (check all that apply)

☐ Nursing Facility ☐ Skilled Nursing Facility ☒ Assisted-Living Facility

For more information on
permissive exemptions,
please scan the QR code.



Does this facility accept Medicaid benefits? ☒ Yes ☐ No

If yes, complete the information below for the most recent three-year period from date the form is completed:

The exemption percentage for each year in the most recent three-year period is equal to a facility's number of occupied Medicaid beds for a given year divided by the facility's total number of occupied bed for that year. The exemption percentage for each year is added together and divided by three to calculate the average percentage of occupied Medicaid beds over the most recent three year period. This number is the final exemption percentage that will be multiplied by the facility's property taxes to determine the facility's exemption amount. Please see specific instructions on reverse side for each column below.

1	2	3	4
The three most recent years:	Total number of occupied beds for year specified in Column (1)	Total number of occupied Medicaid Beds for Year	Percentage of occupied Medicaid Beds: Column (3) divided by Column (2)
Year 1: 2023	9479	2700	28.5
Year 2: 2024	9327	3709	39.8
Year 3: 2025	9966	3226	32.4

5	5a	5b
Calculate the three year average percentage of occupied Medicaid beds for exempt purposes	Sum of three year Percentages from Column (4)	Average Occupied Medicaid Beds Percentage Column (5a) divided by 3
	100.7	33.6

RECEIVED
BUFFALO COUNTY
ASSESSOR'S OFFICE
DATE 12/15/25 76

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

Linda Zmuel

Title

Manager

Date

12-17-25

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval for **33.6** %

COMMENTS: _____

☐ Denied

Signature of County Assessor

[Signature]

Date

1-8-2026

For County Board of Equalization Use Only

☐ Approved for _____ %

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

☐ Denied

Signature of County Board Member

Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

File with Your County
Assessor on or
Before December 31

Exemption Application
For a Qualifying For-Profit Nursing Facility, Skilled Nursing Facility, or
Assisted-Living Facility
Annual Filing Required

FORM
451NF

Name of Owner SENECA SUNRISE L.L.C.	County Name BUFFALO	Tax Year 2026
Name of Business if Different than Owner		

Street or Other Mailing Address of Applicant 710 GRAND AVE	City RAVENNA	State NE	Zip Code 68869
Contact Name Linda Zinnell	Email Address l.zinnell@gahar.com	Phone Number 308-440-9131	Parcel Number 040070000

Legal Description of Real Property

O T RV BLK 4 LTS 1, 2 & 3 - 624 GRAND AVE RAVENNA, NE 68869

What type of for-profit facility is the exemption being applied? (check all that apply)

☐ Nursing Facility ☐ Skilled Nursing Facility ☒ Assisted-Living Facility

For more information on
permissive exemptions,
please scan the QR code.



Does this facility accept Medicaid benefits? ☒ Yes ☐ No

If yes, complete the information below for the most recent three-year period from date the form is completed:

The exemption percentage for each year in the most recent three-year period is equal to a facility's number of occupied Medicaid beds for a given year divided by the facility's total number of occupied beds for that year. The exemption percentage for each year is added together and divided by three to calculate the average percentage of occupied Medicaid beds over the most recent three year period. This number is the final exemption percentage that will be multiplied by the facility's property taxes to determine the facility's exemption amount. Please see specific instructions on reverse side for each column below.

1	2	3	4
The three most recent years:	Total number of occupied beds for year specified in Column (1)	Total number of occupied Medicaid Beds for Year	Percentage of occupied Medicaid Beds: Column (3) divided by Column (2)
Year 1: 2023	9479	2700	28.5
Year 2: 2024	9327	3709	39.8
Year 3: 2025	9966	3226	32.4

5	5a	5b
Calculate the three year average percentage of occupied Medicaid beds for exempt purposes	Sum of three year Percentages from Column (4)	Average Occupied Medicaid Beds Percentage Column (5a) divided by 3
	100.7	33.6

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

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval for **33.6**%
☐ Denied

COMMENTS: _____

Signature of County Assessor

Date

For County Board of Equalization Use Only

☐ Approved for _____%
☐ Denied

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

Signature of County Board Member

Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

File with Your County Assessor on or Before December 31

Exemption Application
For a Qualifying For-Profit Nursing Facility, Skilled Nursing Facility, or Assisted-Living Facility
Annual Filing Required

FORM
451NF

Name of Owner
SENECA SUNRISE L.L.C.

County Name
BUFFALO

Tax Year
2026

Name of Business if Different than Owner

Street or Other Mailing Address of Applicant
710 GRAND AVE

City
RAVENNA

State
NE

Zip Code
68869

Contact Name
Linda Zinnell

Email Address
l.zinnell@yahoo.com

Phone Number
308-440-9131

Parcel Number
040391010

Legal Description of Real Property

1ST ADD RV BLK 2 (E 200' X 300' OLD SCHOOL GROUND) S-T-R 9-12-14

What type of for-profit facility is the exemption being applied? (check all that apply)

☐ Nursing Facility ☐ Skilled Nursing Facility ☒ Assisted-Living Facility

For more information on permissive exemptions, please scan the QR code.



Does this facility accept Medicaid benefits? ☒ Yes ☐ No

If yes, complete the information below for the most recent three-year period from date the form is completed:

The exemption percentage for each year in the most recent three-year period is equal to a facility's number of occupied Medicaid beds for a given year divided by the facility's total number of occupied bed for that year. The exemption percentage for each year is added together and divided by three to calculate the average percentage of occupied Medicaid beds over the most recent three year period. This number is the final exemption percentage that will be multiplied by the facility's property taxes to determine the facility's exemption amount. Please see specific instructions on reverse side for each column below.

1	2	3	4
The three most recent years:	Total number of occupied beds for year specified in Column (1)	Total number of occupied Medicaid Beds for Year	Percentage of occupied Medicaid Beds: Column (3) divided by Column (2)
Year 1: 2023	9479	2700	28.5
Year 2: 2024	9327	3709	39.8
Year 3: 2025	9966	3226	32.4

5	5a	5b
Calculate the three year average percentage of occupied Medicaid beds for exempt purposes	Sum of three year Percentages from Column (4)	Average Occupied Medicaid Beds Percentage Column (5a) divided by 3
	100.7	33.6

RECEIVED
DATE 12/18/25
BUFFALO COUNTY ASSESSOR'S OFFICE

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

Retain a copy for your records.

For County Assessor's Recommendation

☒ Approval for **33.6** %

☐ Denied

COMMENTS: _____

Signature of County Assessor

Date

For County Board of Equalization Use Only

☐ Approved for _____ %

☐ Denied

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

Signature of County Board Member

Date

County Clerk: A legible copy of this form showing the final decision of the County Board of Equalization must be delivered electronically to the Nebraska Department of Revenue within seven days after the Board's decision.

Date: January 31st, 2026

To: Buffalo County Board

Subject: Tax List Corrections

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

Chairperson

2 – Homestead

- 2024 Homestead missed on list should have been 100%
- 2025 Change in status

2 – Personal Property

- Accelerate 2026 taxes – Business closed 1/8/26 (The Lodge), Farm sale for estate

4 Correction for the month of January 2026

Tax List Correction

BUFFALO County, Nebraska

Property ID: 601122100 - RE (601122100)

Date: 01-16-2026

No: 5208

Name and Address:
GEIST, KARL ROBERT

Description of Property:
O T KY LT 1669 & E 17' VAC AVE D ADJ

Tax Year: 2024
1000 School: 10-0007
District: 1000 KEARNEY CITY

PO BOX 2381
KEARNEY, NE 68848-2381

Stmnt No: 7303

* Tax Credit of 595.70 consists of 177.10 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 418.60 in School Credit, and 0.00 in Unused School.
* Tax Credit of 0.00 consists of 177.10 in Non-Ag Credit, 0.00 in Agland Credit, and 177.10 in Unused Credit, and 418.60 in School Credit, and 418.60 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	147,785	1.71425700	2,533.42	595.70	0	0.00	0.00	968.86	968.86	1,937.72
Corrected Amount	147,785	1.71425700	2,533.42	0.00	147,785	2,533.42	0.00	0.00	0.00	0.00
Additional Amount					147,785	2,533.42				
Deducted Amount				595.70				968.86	968.86	1,937.72

Reason for Correction: HOMESTEAD - MISSED ON APPROVED LIST FROM STATE

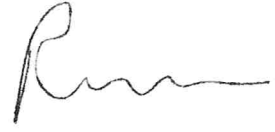
I hereby direct the County Treasurer of BUFFALO County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

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


601122100

By _____
Deputy

Tax List Correction

BUFFALO County, Nebraska

Property ID: 602580132 - RE (602580132)

Date: 01-27-2026

No: 5209

Name and Address:
GREGOSKI, FRANCIS J & TARA L

Description of Property:
HARVEY PARK ADD LT 32

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

1204 E 39TH ST
KEARNEY, NE 68847

Stmnt No: 8022

* Tax Credit of 661.78 consists of 303.18 in Non-Ag Credit, 0.00 in Agland Credit, and 0.00 in Unused Credit, and 658.74 in School Credit, and 300.14 in Unused School.

* Tax Credit of 0.00 consists of 303.18 in Non-Ag Credit, 0.00 in Agland Credit, and 303.18 in Unused Credit, and 658.74 in School Credit, and 658.74 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	254,765	1.66252400	4,235.54	661.78	198,615	3,302.02	0.00	135.87	135.87	271.74
Corrected Amount	254,765	1.66252400	4,235.54	0.00	254,765	4,235.54	0.00	0.00	0.00	0.00
Additional Amount					56,150	933.52				
Deducted Amount				661.78				135.87	135.87	271.74

Reason for Correction: HOMESTEAD - CHANGE IN STATUS

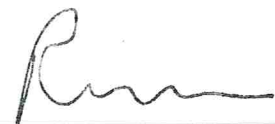
I hereby direct the County Treasurer of BUFFALO County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

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


602580132

By _____
Deputy

Tax List Correction

BUFFALO County, Nebraska

Property ID: 310001831 - PP

Date: 01-29-2026

No: 5210

Name and Address:
RESA'S, LLC (THE)

Description of Property:
THE LODGE / 516 2ND AVE

Tax Year: 2025

1000 School: 10-0007

District: 1000 KEARNEY CITY

PO BOX 1401
KEARNEY, NE 68845

Stmnt No: 1763

	Actual Valuation	Tax Rate	Consolidated Tax	Farmer Credit		Exemption Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount										
Corrected Amount										
Additional Amount	19,723	1.66252400	327.90	0.00		0.00	0.00	163.95	163.95	327.90
Deducted Amount										

Reason for Correction: ACCELERATE 2026 TAXES AS BUSINESS CLOSED JAN 2026

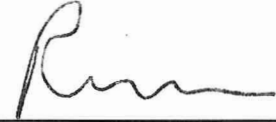
I hereby direct the County Treasurer of BUFFALO County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

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



310001831

By _____
Deputy

Tax List Correction

BUFFALO County, Nebraska

Property ID: 709500707 - PP

Date: 01-29-2026

No: 5211

Name and Address:
HAHN, WARREN L

Description of Property:

Tax Year: 2025

1330 School: 10-0019

District: 1330 TAX DISTRICT

**52560 160TH RD
SHELTON, NE 68876**

Stmnt No: 1764

	Actual Valuation	Tax Rate	Consolidated Tax	Farmer Credit		Exemption Credit	Penalty Tax	1st Half	2nd Half	Total Tax
Original Amount										
Corrected Amount										
Additional Amount	129,472	1.42240100	1,841.62	0.00		0.00	0.00	920.81	920.81	1,841.62
Deducted Amount										

Reason for Correction: PP - FARM SALE IN MARCH REMOVING ALL ASSETS

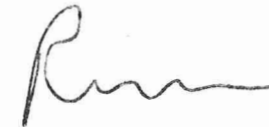
I hereby direct the County Treasurer of BUFFALO County to accept this Official Correction made for the above named party and description and to issue his receipt in payment of the corrected tax as shown above.

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



709500707

By _____
Deputy

File with Your
County Treasurer

Application for Exemption
from Motor Vehicle Taxes by Qualifying Nonprofit Organizations
• Read instructions on reverse side.

FORM
457

Name of Organization CATHOLIC HIGH SCHOOL OF KEARNEY		Tax Year 2026	Value of Motor Vehicles
Name of Owner of Property		County Name BUFFALO	State Where Incorporated NE
Street or Other Mailing Address 110 E 35TH ST PO BOX 1886		Contact Name MATT ROGERS	Phone Number 308-234-2610
City KEARNEY	State NE	Zip Code 68847	Email Address MATT.ROGERS@KEARNEYCATHOLIC.ORG
Type of Ownership <input type="checkbox"/> Agricultural and Horticultural Society <input checked="" type="checkbox"/> Educational Organization <input type="checkbox"/> Religious Organization <input type="checkbox"/> Charitable Organization <input type="checkbox"/> Cemetery Organization			

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
MATT ROGERS	PRINCIPAL	110 E 35TH ST KEARNEY, NE 68847--KEARNEY CATHOLIC
FR. JOSHUA BROWN	PASTOR ST. JAMES CH	PO BOX 128, KEARNEY, NE 68848--ST. JAMES

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
FORD- EXPEDITION MAX	2022	XLT 4X4	1FMJK1JT4NEA57739	02/2026

Motor Vehicle described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☐ Charitable ☐ Cemetery

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

VEHICLE WILL BE USED TO TRANSPORT STUDENTS AND STAFF TO VARIOUS EDUCATIONAL, ATHLETIC, AND OTHER EXTRACURRICULAR ACTIVITIES.

Are the motor vehicles used exclusively as indicated? (see instructions)

☒ YES ☐ NO

If No, give percentage of exempt use:

_____ %

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**

Matt Rogers
Authorized Signature

Administrator
Title

2/2/2028
Date

For County Treasurer Recommendation

☒ Approval
☐ Denial

Comments: _____

Brenda R. Rohrich
Signature of County Treasurer

2-2-26
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.**FORM**
457

Name of Organization Community Action Partnership Of Mid-Nebraska			Tax Year 2026	Value of Motor Vehicles
Name of Owner of Property Community Action Partnership Of Mid-Nebraska			County Name Buffalo	State Where Incorporated Ne
Street or Other Mailing Address PO Box 2288			Contact Name Rex Herrick	Phone Number (308) 865-5675
City Kearney	State Ne	Zip Code 68847	Email Address maintenance@mnca.net	
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 medicaid beneficiaries over the most recent three-year period? _____%				

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
Barb Roebuck	President	120 W 12th St. North Platte, Ne. 69101
Myron Kouba	Vice-President	1015 13th Ave. Kearney, Ne. 68845
Coy Clark	Treasurer	322 W 39th St. Kearney, Ne. 68848

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
DODGE	2019	Caravan	2C4RDGEG6KR760730	

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

Vehicle Maintenance Supervisor

Title

1/20/2026

Date

For County Treasurer Recommendation☒ Approval
☐ Denial

Comments: _____


Signature of County Treasurer1-13-26
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 Nonprofit Organizations
• Read instructions on reverse side.**FORM**
457

Name of Organization MID NEBRASKA INDIVIDUAL SERVICES	Tax Year 2026	Value of Motor Vehicles
Name of Owner of Property MID NEBRASKA INDIVIDUAL SERVICES	County Name BUFFALO	State Where Incorporated NEBRASKA
Street or Other Mailing Address 1400 EAST 27TH STREET	Contact Name LINDSAY CROWELL	Phone Number 308-234-2558
City KEARNEY	State NE	Zip Code 68847
Email Address KEARNEYBOOKKEEPER@MNIS.ORG		

Type of Ownership

☐ Agricultural and Horticultural Society ☒ Educational Organization ☐ Religious Organization ☐ Charitable Organization ☐ Cemetery Organization

Name	Title of Officers, Directors, or Partners	Address, City, State, Zip Code
BOBBI EHMKE	AREA DIRECTOR	1400 EAST 27TH STREET KEARNEY NE 68847

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
FORD/F250	2019	PICKUP	1FT7X2B6XKEF96408	JANUARY 2026
H&H	2014	CARGO TRAILER	533TC1424EC227944	JANUARY 2026

Motor Vehicle described above is used in the following exempt category (please mark the applicable boxes):

☐ Agricultural and Horticultural Society ☒ Educational ☐ Religious ☐ Charitable ☐ Cemetery

Are the motor vehicles used exclusively as indicated? (see instructions)

☒ YES ☐ NO

If No, give percentage of exempt use:

_____ %

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

MNIS VEHICLE FLEET IS USED TO TRANSPORT CLIENTS WITH DEVELOPMENTAL DISABILITIES TO THEIR JOBS, MEDICAL APPOINTMENTS, GO ON OUTINGS OUT IN THE COMMUNITY SUCH AS GROCERY SHOPPING AND CHURCH.

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

Bobbi Ehmke

Title

Area Director

Date

*1/23/26***For County Treasurer Recommendation**☒ Approval
☐ Denial

Comments: _____

Signature of County Treasurer

Brenda R Rohrich

Date

*1-26-26***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.