

CHEYENNE COUNTY BOARD OF COMMISSIONERS
CHEYENNE COUNTY BOARD OF EQUALIZATION
July 20, 2026

The Cheyenne County Board of Commissioners and Board of Equalization held an open and public meeting on Monday, July 20, 2026, in the Commissioners Meeting Room, Cheyenne County Courthouse, 1000 10th Avenue, Sidney, Nebraska. A notice of this meeting was published in the Sidney Sun-Telegraph on July 16, 2026, aired on News Channel Nebraska Radio, posted on the bulletin board in the County Courthouse and on the Cheyenne County website. Copies of the agenda were posted on the Courthouse bulletin board, transmitted to each Commissioner and kept current and available to the public at the Office of the County Clerk. Chairman Philip E. Sanders called the meeting to order at 8:00 A.M., with the following present:

Randal D. Miller	Commissioner of the First District
Ryan K. Watchorn	Commissioner of the Second District
Philip E. Sanders	Commissioner of the Third District
Jordan Hajek	County Clerk
	County Attorney

Everyone present recited the Pledge of Allegiance.

Chairman Sanders announced a copy of the current Open Meetings Act is posted on the wall in the Commissioners Meeting Room.

The current agenda has been reviewed. A motion was made by Watchorn, seconded by Miller to approve the current agenda as presented. Roll Call: Watchorn, Sanders, Miller. Nay: None.

The Minutes of the July 6, 2026, meeting have been reviewed. A motion was made by Miller, seconded by Watchorn to approve the Minutes as written. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None.

The Minutes of the July 14, 2026, meeting have been reviewed. A motion was made by Miller, seconded by Watchorn to approve the Minutes as written. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None.

Abbreviations for claims: Ex (Expenses), Ga (Garnishment), In (Insurance), Mi (Mileage), Re (Retirement), Sa (Salaries), Se (Service), Su (Supplies), Ta (Tax), Ut (Utilities).

GENERAL FUND

Employee Payroll 108,716.72 Sa; Aging Offc 5,488.00-Se; Ashlyn Roelle 110.56-Mi; Elliott Law 444.58-Se; Benzel Pest Control 325.19-Se; Bluffs Facility Solutions 915.32-Su; CC Clerk Petty Cash 3,712.28-Ut, 3,298.96-Su, 1,870.35-Se, 761.99-Ex; 7,794.75-Ta, 7,710.80-Re; CC Court 760-Ex; CC Dist Court 261.00-Se; CC Sheriff's Office 305.00-Ex; CC Treasurer 20,343.48-Ex; City of Sidney 6,024.07-Ut; Connecting Point 74.77-Ex; Denise Wieser 12.90-Ex; Douglas, Kelly Et Al 133.00-Ex; DP Electronics 19.99-Se; E&S 302.92-Se; Eakes 2827.83-Su, 318.93-Se; Finney's 33.95-Su, 42.58-Se; Five Nines 6,442.42-Se; FVC 4,459.38-Su; Garden County Sherriff 1,700.00-Se; GOTO Communications 1,857.60-Se; High West Energy 54.00-Ut; Hometown Leasing 383.76-Su; Johnson Controls 3,514.71-Se; Lumen 314.36-Se; Midwest Alarm Srvs 125.00-Se; Midwest Connect 165.00-Se; MIPS 69.39-Su; Panhandle District County Officials 350.00-Se; Lodgepole Special Election 150.50-Ex; Prairie States Communications 285.00-Se; Premier Land Mgmt. 230.00-Ex; Quadient Finance USA 4,000.00-Ex; Rapid Fire Protection 1,544.95-Se; Regional West Garden County 754.81-Ex; Robert S. Harvoy 1,303.82-Se; Ron Kissler 53.75-Se; Sara

Nelson 66.34-Mi, 20.99-Su; Sidney Sun Telegraph 628.20-Ex; Sonny's 4,672.79-Ex; SRMC EMS 193.00-Se; State of Nebraska Dept of Admin Svc 99.00-Su; Steven E. Elmshaeuser 140.00-Se; TransUnion 120.00-Se; U-Save Pharmacy 878.80-Ex; Viaero 803.12-Se; Void 198.00, 161.14.
Total: \$207,631.47

ROAD FUND

Employee Payroll 42,588.83-Sa; CCClerk 3,153.02-Ta, 2,739.78-Re; Black Rock Materials & Supply 5,923.82-Se; Bomgaars 30.98-Su; E&S 254.77-Su, 218.96-Se; Eakes 14.96-SE; Equipment Blades 6,179.37-Su; Finney's 43.98-Su; FVC 16,643.39-Su; High West Energy 89.14-Ut; Hometown Leasing 204.41-Se; Ideal Linen 203.77-Su; NebraskaLand 25,356.70-Su; Nebraska Machinery 4,829.52-Su, 308.37-Se; Norfolk Lodge & Suites 220.00-Ex; NT Bldg Supply 3,180.00-Su; Powerplan 1,568.89-Se; Simon Contractors 16,606.45-Se; Verizon 397.64-Se, 39.93-Se; Village Lodgepole 95.33-Ut; Village Potter 123.43-Ut; Wheatbelt 129.91-Ut; Wyo 1st Aid & Safety Supply 77.55-Su; WPCI 32.00-Se; 21st Century Equip 391.46-Se.
Total: \$131,646.36.

VISITORS FUND

Employee Payroll 2,000.14-Sa; CCClerk 153.01-Ta, 135.01-Re, 2,617.80-Se; City of Sidney 374.38-Ut; Eakes 17.66-Su; Lamar 445.00-Se; Maly Marketing 2,000.00-Se; Nebraska Print Works 27.50-Su; Sidney Sun Telegraph 11.64-Se.
Total: \$7,782.14.

VISITOR'S IMPROVEMENT FUND

Finney's 40.33-Su.
Total: \$40.33.

FAIR FUND

Boy Scout Troop #90 1,000.00-Se; Statewise Enterprises 4,950.00-Se.
Total: \$5,950.00

KENO FUND

CCClerk 300.00-Ex; Critter Sitter 250.00-Se; Sidney Veterinary Hosp 239.50-Se; Western Drug 18.25-Su; White Bluffs Vet Hosp 1,385.00-Se
Total: \$ 2,192.75.

E911 FUND

Employee Payroll 16,500.99-Sa; CCClerk 1,168.79-Ta, 1,113.83-Re.
Total: \$18,783.61.

EMERGENCY MANAGEMENT FUND

Employee Payroll 4,218.60-Sa; AT&T Mobility 257.77-Se; CCClerk 65.92-Su, 118.53-Se, 280.64-Ta, 284.76-Re; City of Sidney 197.66-Ut; Finney's 19.99-Su; FVC 391.63-Su; Garden County News 7.21-Se; Prairie States Communications 120.00-Se; Starlink 60.00-Se; DAS State Acctg 22.00-Se.
Total: \$6,089.71

TOTAL 380,116.37

A motion was made by Miller, seconded by Watchorn to approve and pay all claims as stated above. Delinquent taxes were deducted where owing. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None.

There was no correspondence to review.

Monthly Fee Reports for the Clerk, Clerk of the District Court, Highway Superintendent and the Treasurer for the month of June and for the Sheriff for the month of May have been reviewed. A motion was made by Miller, seconded by Watchorn to approve the Monthly Fee Reports as reviewed. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None.

Jordan Hajek, Cheyenne County Clerk requested denial on behalf of Amber Horn, County Attorney for the General Assistance Application requested for the County Burial for Kimberly Sylvester. A motion was made by Miller, seconded by Watchorn to deny the Application per County Attorney Amber Horn's recommendation. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None.

Luke Bonkiewicz with NACO gave annual updates regarding legislative bills.

At 8:20 A.M., Chairman Sanders declared the public hearing open to review and consider approval of Resolution 2026-14 an application from Dwight Schreinert, for a subdivision and a change in zoning on a parcel of land located in part of the Northwest Quarter of Section 34, Township 16 North, Range 48 West of the 6th P.M., Cheyenne County, Nebraska, containing 10.0 acres more or less to be known as Schreinert Subdivision and to change zoning from Agriculture (A) to Residential Estate (RE). A motion was made by Miller, seconded by Watchorn to approve. Roll Call: Aye: Miller, Sanders, Watchorn. Nay: None.

Joe McCarn, Chamber Director presented the 2026 Quarter 2 Chamber Report. Events this quarter: Leadership Cheyenne County, The Future of Power in Nebraska Webinar, Social Hour at CASA, Regional Civics Bee, State Civics Bee, Sullivan Hills Open House/Ribbon Cutting, DKD Grease N Gears Ribbon Cutting, Gartner Healthcare Ribbon Cutting/Social Hour, Ambassadors Appreciation Breakfast, Blackburn Eye Clinic 30-year Celebration, Heart of the Hills Fundraiser and Welcome Home Weekend. Upcoming Events: Leadership Cheyenne County 7/8, Kosher Classic Tournament 7/14, Security First Ribbon Cutting 7/16, Chamber Board Meeting 7/21, County Fair Beer Garden 7/21, McIntosh Room Ribbon Cutting 7/30, Leadership Cheyenne County 8/12, Nonprofit Fair 8/22, Winners Ribbon Cutting, Flooring Pros Services Ribbon Cutting, Sidney Federal S&L Ribbon Cutting, Chute39 Ribon Cutting, Hampton Inn Open House, Business Retention Interviews, State Treasurer Joey Spellerberg Update 9/2, Leadership Cheyenne County 9/9, City Council Town Hall-September, School Board Town Hall-September, Nebraska Chamber Road Show 10/6, Leadership Cheyenne County Graduation 10/14, Shop Cheyenne County Days 11/16-12/14, Dancing with the Stars 12/31, Annual Banquet, Ag Social 3/16/27.

Jordan Hajek, Clerk supplied the Commissioners with the Deed for the sale of the surplus property located on North 43' of Lot 7, Block 1, Gilgren Addition to property located on North 43, Range 49 West of the 6th P.M., Cheyenne County, Nebraska, including mobile home in Dalton. A motion was made by Miller, second by Watchorn to approve the Surplus sale on the above legal description. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None.

Marva Ellwanger, Cheyenne County Tourism Director, presented the board the Grant Agreement for Gurley RV Park in the amount of \$1,500. A motion was made by Miller, seconded by Watchorn to approve the Grant Agreement as set forth. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None

Sidney Oktoberfest Grant Agreement in the amount of \$5,231.25. A motion was made by Miller, seconded by Watchorn to approve the Grant Agreement as set forth. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None

Rod & Roll Car Show Grant Agreement in the amount of \$4,195. A motion was made by Miller, seconded by Watchorn to approve the Grant Agreement as set forth. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None

Marva addressed the Board regarding All is Bright Christmas. The Board directed Marva to handle the event the best way she sees fit.

Next, Marva addressed board regarding appointment of Rebeka Rowan as a voting member to the Visitors Committee. A motion was made by Miller, seconded by Watchorn to approve the appointment of Rebeka Rowan. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None

Lastly, Marva spoke to the Board in regards to posting two open alternative positions that will be reviewed on October 7th Visitors Committee Meeting with a January 1st state date.

Anthoney Krajewski, Cheyenne County Highway Superintendent updated the Board on road activities.

Josh Hanson, City of Sidney Manager, addressed the Board to consider approval of the Fifth Addendum to Landfill Service Agreement between Cheyenne County and the Solid Waste Facility. A motion was made by Watchorn, seconded by Miller to approve the Fifth Addendum to Landfill Service Agreement. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None.

There were no comments from the public.

The Board made the quarterly jail inspection.

At 9:13 A.M. a motion was made by Miller, seconded by Watchorn to exit the Board of Commissioners and convene as the Board of Equalization. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None.

Protest 26-196

Amanda Hiddix Parcel 170074358 Lot 10 Block 5, Sidney Parkland Addition.

Amanda Hiddix appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 278,741. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-197

Barbara Hill Parcel 170180395 Lot 2 Block 2, Cottonwood Addition.

Barbara Hill appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 157,626. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-198

Christopher Morgan Parcel 170214257 Lot 1 Wild Horse S/D PT W/2 12-16-51.

Christopher Morgan appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. Christopher provided more information than the Assessor didn't have. The Board asked Christina to check into this when the system was back-up. This will be addressed this afternoon as an over/under property.

Protest 26-199

PopKorn Theatres Parcel 170000834 N 340' of S 1009' of the SE/4 26-14-50.

Kim Philips appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 422,360. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-200

Ryan Wieser Parcel 170067629 W/2 of Lot 6 and All of Lot 7 Block 1 Deaver Addition. Ryan Wieser appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 363,880. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-201

James Cann Parcel 170058603 Lots 5, 6 & 7 Block 2 Sidney Clarkson Addition. James Cann appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 4,894,911. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-202

Rasmussen & Sons LLC Parcel 170220451 Tract in SE/4 33-14-50. Vern Rasmussen appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change the value to 27,888. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-203

Rasmussen & Sons LLC Parcel 170046819 N/2 EX 1 Acre 4-13-50. Vern Rasmussen appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change the value to 167,274. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Christina Lotton, Cheyenne County Assessor, addressed the Board regarding Over/Under valued property. A motion was made by Miller, seconded by Watchorn to approve Over/Under valued properties. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None. A complete copy is on file at the Office of the County Clerk.

Christina Lottons Liaison and Sarah Scott from the Department of Revenue directed Christina to do a 9% on 147 parcels in Rural Residential that did not receive the 9% as ordered by TERC. The Department also directed Christina to do -2% on 209 parcels in Rural Residential that received an additional 2% that Christina was originally directed to place on the parcels per her Liaison. A Motion was made by Miller, seconded by Watchorn to disapprove the over/under valued property presented by Christina Lotton on behalf of the Department of Revenue Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None. A complete copy is on file at the Office of the County Clerk.

Protest 26-204

Dennis Slama Parcel 170021327 S/2 31-15-52. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 117,140. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-205

Dennis Slama Parcel 170046893 SE/4 5-14-52. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value 505,430. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-206

Dale Parker Parcel 170000659 Tract in Lots 3 & 4 23-12-47. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 5,820. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-207

Barton Terman Parcel 170021610 All 34-14-52.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change the value to 320,676. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-208

Marilyn McMillen Parcel 170083543 All EX 5.20 ACRS 22-14-51.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 599,910. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-209

Paul Geu Parcel 170026957 E/2 SE/4 10-12-51.

Cheyenne County Assessor Christina Lotton offered testimony. Correct Parcel of legal description is 170194825. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 52,850. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-210

Judy Sprenger Parcel 170025098 W/2 29-14-51.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 124,980. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-211

Cheyenne County Hospital Parcel 10074595 Lot 1 Block 1 Hospital Replat Sidney.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 350,223. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-212

Joshua Kim Parcel 170128245 Lot 1 Block 2 Glover Business Park No. 1A S/D of Part of NW/4 9-13-49.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates no change in value. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-213

Joshua Kim Parcel 170169928 Lot 1A Replat of Lots 1 & 3 Block 1 Chase Addition Sidney.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates no change in value. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-214

Joshua Kim Parcel 170191796 Lot 2A Block 2 Runza Third Addition S/D of PT of Block 1 Runza Addition.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates no change in value. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-215

Leonard Brice Parcel 170214885 Block 1 Fort Sidney Addition.

Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates no change in value. Roll Call: Watchorn, Sanders, Miller. Nay: None.

At 11:12 A.M., a motion was made by Miller, seconded by Watchorn to recess the Board of Equalization. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None.

At 1:50 P.M., a motion was made by Miller, seconded by Watchorn to reconvene the Board of Equalization. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None.

Protest 26-216

Dan Van Vleet Parcel 170045501 Lot 9 Block 6 Rahtes 2nd Addition, Gurley.

Dan Van Vleet appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 17,468. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-217

Dan Van Vleet Parcel 170044424 150' X 150' Lands Inside Dalton

Dan Van Vleet appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 37,278. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-218

Dan Van Vleet Parcel 170046036 Lot 4 & E/2 of Lot 5 Block A West Gurley Nelson 1st Addition.

Dan Van Vleet appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 18,308. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-219

Dan Van Vleet Parcel 170046044 W/2 of Lot 5 and all of Lot 6 Block A West Gurley Nelson 1st Addition.

Dan Van Vleet appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 2,736. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-220

Dan Van Vleet Parcel 170046028 Lot 3 Block A West Gurley Nelson 1st Addition.

Dan Van Vleet appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to accept the testimony of the Assessor presented which indicates a change in value to 1,824. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-221

Virgil Meier Parcel 170000367 Lot 2 Block 1 Meier Lorenzo S/D.

Virgil Meier appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to change the value to 182,076. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Christina Lotton, Cheyenne County Assessor, addressed the Board regarding Over/Under valued property. A motion was made by Watchorn, seconded by Sanders to approve Over/Under valued properties. Roll Call: Aye: Watchorn, Sanders. Nay: None. Abstain: Miller. A complete copy is on file at the Office of the County Clerk.

There being no further business to come before the Board, the meeting was adjourned at 2:08 P.M.

Dated the 20th day of July 2026.

Philip E. Sanders, Chairman

Randal D. Miller, Vice-Chairman

Ryan K. Watchorn, Member

ATTEST:

Jordan Hajek, Cheyenne County Clerk