

CHEYENNE COUNTY BOARD OF COMMISSIONERS
CHEYENNE COUNTY BOARD OF EQUALIZATION
July 6, 2026

The Cheyenne County Board of Commissioners and Board of Equalization held an open and public meeting on Monday, July 6, 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 2, 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 Miller, seconded by Watchorn to approve the current agenda as presented. Roll Call: Watchorn, Sanders, Miller. Nay: None.

The Minutes of the June 15, 2026, meeting have been reviewed. A motion was made by Miller, seconded by Sanders to approve the Minutes as written. Roll Call: Aye: Sanders, Miller, Watchorn. 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 149,277.65-Sa; Allo 1,585.00-Se; Stacy Bach 7,000.00-Se; Black Hills Energy 53.21-Ut; Brenda Blanke 523.37-In; Amber Horn 63.33-Se; Elliott Law 7,604.97-Ex; Weed Mngmt 5,722.00-Se; BCBS 92,952.21-In; Century Link-PHX 204.64-Se; Chelsie Sparks 161.14-Se; Cheyenne County Clerk 971.23-Ex, 251.76-Su, 10,897.62-Ta, 10,559.95-Re; Cheyenne County Treasurer 24,219.46-Se; City of Sidney 2,798.01-Ut, Economic Development 1,666.67-Ex, Library 7,500.00-Ex; CNN Electrical Svc 655.92-Se; Cobblestone Inn 330.00-Ex; Country Printer 125.00-Se; Cranmore Pest Control 55.00-Su; Crossroads Tech Svc 578.65-Se; Dash Med Gloves 68.46-Su; Douglas & Associates 161.00-Se; ES&S 2093.76-Se; Five Nines 1,511.70-Se; FVC 309.31-Ex; Gehrig-Stitt 545.00-Se; Great American Finance 61.39-Se; Hamilton Tech 89.90-Se; High West Energy 49.69-Ut; Holiday Inn-Kearney 239.90-Ex; Hometown Leasing 1,526.75-Ex; Ideal Linen & Supply 149.92-Se; Jordan Hajek 27.55-Mi; Lois Hart 538.81-Ex; Lyle Kurth 17.50-Ex; Midwest Connect 431.00-Su; Midwest Special Svcs 634.55-Ex; Miller Law Offc 15,500.00-Se; MIPS 3,766.81-Ex; National Geographic 124.00-Ex; NCSEA Treasurer 230.00-Ex; Nebraska Health & Human Svcs 338.73-Ex; Nebraska Dept of Labor 8,446.67-Ex; NebraskaLand 147.80-Se; PFC Products 238.12-Su; Quadient Leasing 435.00-Ex; Reynolds & Associates 2,056.00-Se; Rodak Law Offc 7,000.00-Se; Ron Kissler 361.43-Ex; Royal Flush Sanitation 100.00-Se; Schuch Rentals 150.00-Ex; Sect of State-Election Div

80.00-Su; Security First Bank 1,441.08-In; Sheila Von Seggern 314.65-Mi; Sidney Floral 41.00-Ex; Sidney Public Schools 498.75-Se; SRMC 102.91-Se, 1,100.00-Se; SRMC EMS 193.00-Se, 1,836.50-Se; Sonny's 101.94-Ex; Specialized Pathology Consultants 1,360.00-Se; State of Nebraska Dept of Administrative Svcs 99.00-Su; Steven Elmshaeuser 480.00-Se; Triple O's Bldg Supply 492.82-Ex; Verizon 259.86-Se; Viaero 1,150.10-Se; Wendy Cutting 30.60-Se.
Total: \$382,689.75

ROAD FUND

Employee Payroll 62,008.22-Sa; AJK Services 2,520.00-Se, 1,705.93-Mi; Black Hills Energy 518.50-Ut; Cheyenne County Clerk 4,638.56-Ta, 4,047.22-Re; BCBS 25,596.44-In; City of Sidney 760.30-Ut; Bomaars 79.99-Se, 27.98-Su; Charter Communications 100.00-Se; Cornhusker International Trucks 577.46-Se; E&S 1,023.97-Se, 897.73-Su; Eakes 24.89-Su; Finney's 15.99-Se, 54.95-Su; GIS Workshop 3,320.00-Se; Ideal Linen-Bluffs Facility Solutions 107.60-Su; Michael Todd & Co 168.43-Su; NebraskaLand 248.30-Se; Nebraska Machinery 19,404.15-Se; Nebraska Public Power Dist. 57.02-Ut; Powerplan 1,334.28-Se; SRMC 60.00-Ex; Triple O's 6.49-Su; Tyler Teague 75.20-Se; Village of Dalton 82.00-Ut; 21st Century Equipment 2,848.71-Se
Total: \$132,310.31

VISITORS FUND

Employee Payroll 2,252.54-Sa; Allo 165.25-Se; Black Hills Energy 68.15-Ut; Cheyenne County Clerk 172.32-Ta, 152.05-Re; Eakes 47.76-Su; Grow Nebraska Foundation 100.00-Se; Hometown Leasing 99.85-Se; Lamar 445.00-Se; Sidney Sun Telegraph 10.99-Se
Total: \$3,513.91

VISITOR'S IMPROVEMENT FUND

Cornhusker State Industries 1,930.80-Se; High Plains Art Council 3,298.37-Ex
Total: \$5,229.17

FAIR FUND

Fran Romero Agency 3,050.00-Se; High Point Arial Images 500.00-Se; Nebraska Printworks 678.05-Se; Nspire 350.00-Se; Rockit Event Pros 4,339.35-Ex; Sidney Sun Telegraph 9.05-Se
Total: \$8,926.45

PRESERVATION & MODERNIZATION FUND

MIPS 353.93-Ex.
Total: \$353.93

KENO FUND

Western Drug 36.43-Ex
Total: \$36.43

E911 FUND

Employee Payroll 22,543.42-Sa; AT&T Mobility 320.50-Se; BCBS 16,457.69-In; Cheyenne County Clerk 1,631.03-Ta, 1,521.72-Re; Dalton Telephone Co 227.66-Se; Century Link/Lumen 673.01-Se; Frontier 34.19-Se; Spectrum 257.69-Se
Total: \$43,666.91

EMERGENCY MANAGEMENT FUND

Employee Payroll 5,078.60-Sa; Adams Auto & Equipment 708.49-Se; Adam Hayward 350.00-Se; Susanna Batterman 53.65-Mi; BCBS 5,091.61-In; Black Hills Energy 87.56-Ut; Blue Cell 2,000.00-Se; Bridgeport News-Blade 5.73-Se; Chappell Register 6.14-Se; Cheyenne County Clerk 346.43-Ta, 342.81-Re; City of Sidney 184.39-Ut; David Dymak 102.20-Mi; Elizabeth Yost 350.00-Ex; Dave Hottell 56.55-Mi; Brandon Loy 350.00-Ex; National CERT Association 27.95-Ex; Jim Reichman 40.60-Mi; Charles Roderick 350.00-Ex; Phil Sanders 26.80-Mi; Sidney Sun-Telegraph 6.47-Se; Starlink 60.00-Se; Western Observer 6.47-Se; Kay L. Anderson 350.00-Ex
Total: \$15,982.45

GRAND TOTAL: \$592,709.31

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.

Marva Ellwanger, Cheyenne County Tourism Director, submitted her resignation to the Board for the Cheyenne County Visitors Committee. A motion was made by Miller, seconded by Watchorn to accept Marva Ellwanger's resignation. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None.

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

Sheila Von Seggern, Cheyenne County Treasurer, discussed the Semi-Annual Report. A motion was made by Miller, seconded by Watchorn to approve the Semi-Annual Report. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None

At 8:28A.M., a motion was made by Miller, seconded by Sanders to adjourn the Board of Commissioners and convene as the Board of Equalization. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None.

Protest 26-1

Darrell Koehn Parcel 170041492 Lots 5 and 6 Block 7 Booth's First Addition Sunol. Darrell Koehn 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 of value to 91,920. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-2

Darrell Koehn Parcel 170041476 Lots 2-4 Block 7 Booth's First Addition Sunol. Darrell Koehn 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 of value to 28,120. Roll Call: Watchorn, Sanders, Miller. Nay: None.

At 8:32 A.M., a motion was made by Miller, seconded by Sanders to adjourn the Board of Equalization and reconvene as the Board of Commissioners. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None.

Rhonda Rummel presented to the Board information regarding the issuance of Special Designated Liquor License for Chute39, LLC., for a wedding at the fairgrounds. A motion

was made by Miller, seconded by Watchorn to approve the Special Designated Liquor License for Chute39, LLC. Roll Call: Aye: Miller, Watchorn, Sanders. Nay: None.

There were no comments from the public.

At 8:35A.M., a motion was made by Miller, seconded by Watchorn to adjourn the Board of Commissioners and reconvene as the Board of Equalization. Roll Call: Aye: Sanders, Miller, Watchorn. Nay: None.

Protest 26-3

Adrianne Osborn Parcel 170071219 Lot 8 Block 1 Leo Osborn 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 a change in value to 123,968. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-4

Ronald Jessen Parcel 170074471 Lot 8 Block 6 Parkland 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 a change in value to 441,802. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-5

Scott and Katherine Schmit Parcel 170066533 Lot 10 and North 15' of Lot 11 Block 15 Country Club Second 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 a change of value to 207,263. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-6

Madelyn Davey Parcel 170069338 Lot 1 Block 4 Arlo Jones 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 a change in value to 180,641 Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-7

Hillery Medina Parcel 170076040 Lot 24 and West 32' of Lot 25 Block 3 Sidney School Section 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 a change in value to 170,002. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-8

Doug Markel Parcel 170215415 No legal presented. 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 of value to 200. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-9

Jon Nickell Parcel 170015831 NE/4 24-17-52. 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 of value to 303,469. Roll Call: Miller, Watchorn. Nay: None. Abstain: Sanders.

Protest 26-10

David Hotes Parcel 170082261 E/2SW/4 of Lot 6 Block 13 Wellner's Third 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 a change in value to 78,435. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-11

David Hotes Parcel 170047105 Lot 10 and the W 30' of E 40' of Lot 11 Block 4 Rihn Addition Gurley.

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 of value to 20,070. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-12

Mark and Dorothy Blanke Parcel 170084078 All EX Tracts 23-14-50.

Mark Blanke 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 308,198. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-13

Mark and Dorothy Blanke Parcel 170041123 All of 22-14-50.

Mark Blanke 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 352,060. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-14

Niki Rochlilz-Dolan Parcel 170075400 E 44' of Lot 99 and W 32' of Lot 100 Morrow Addition to Sidney.

Niki Rochlilz-Dolan 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 110,600. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-15

Rita and Doug Hart Parcel 170029468 S/2 except 22.834 AC in NE/4 of SE/4 30-13-49.

Rita and Doug Hart 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 178,628. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-16

Rita and Doug Hart Parcel 170028410 SE/4 20-13-50.

Rita and Doug Hart 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 98,655. Roll Call: Watchorn, Sanders, Miller. 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: Sanders, Miller, Watchorn. Nay: None. A complete copy is on file at the Office of the County Clerk.

Protest 26-17

Marvin Filsinger Parcel 170072061 Lot 1A Block 3 Lodgepole Creek Addition.

Marvin Filsinger 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 of value to 176,995. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-18

Steven and Anita Kuntz Parcel 170047776 Lots 3 and 4 Block 29 Original Town Lodgepole. Steven and Anita Kuntz 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 of value to 34,519. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-19

Steven and Anita Kuntz Parcel 170047709 Lots 15 and 16 Block 16 Lodgepole Original Town.

Steven and Anita Kuntz 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 22,519. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-20

Kenneth Hollingsworth Parcel 170085414 Lot 5 Block 2 Replat of Arlo Jones Addition Block 1, Lots 5 and 6 Block 2, Lot 6 Block 3 Sidney Arlo Jones Addition.

Kenneth Hollingsworth 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 of value to 200,375. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-21

Michael Palmer Parcel 170159108 Lot A Replat of Lots 1 and 2 Block 3 Parkridge Addition. Michael Palmer 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 of 250,657. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-22

Wayne Fraass Parcel 170086747 Lot 5 Park Manor 1st Addition in Sidney

Wayne Fraass 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 of value of 180,056. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-23

Eric Owens Parcel 170220143 Lot 1 Block 1 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-24

Eric Owens Parcel 170220144 Lot 1 Block 2 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-25

Eric Owens Parcel 170220145 Lot 1 Block 3 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-26

Eric Owens Parcel 170220146 Lot 1 Block 4 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-27

Eric Owens Parcel 170220147 Tract A The Ranch S/D Phase 1.
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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-28

Eric Owens Parcel 170220299 Lot 2 Block 1 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-29

Eric Owens Parcel 170220300 Lot 3 Block 1 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-30

Eric Owens Parcel 170220301 Lot 4 Block 1 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-31

Eric Owens Parcel 170220302 Lot 5 Block 1 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-32

Eric Owens Parcel 170220303 Lot 6 Block 1 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-33

Eric Owens Parcel 170220304 Lot 7 Block 1 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-34

Eric Owens Parcel 170220305 Lot 8 Block 1 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-35

Eric Owens Parcel 170220306 Lot 2 Block 2 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-36

Eric Owens Parcel 170220307 Lot 3 Block 2 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-37

Eric Owens Parcel 170220308 Lot 4 Block 2 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-38

Eric Owens Parcel 170220309 Lot 5 Block 2 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-39

Eric Owens Parcel 170220310 Lot 6 Block 2 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-40

Eric Owens Parcel 170220315 Lot 11 Block 2 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-41

Eric Owens Parcel 17022030016 Lot 12 Block 2 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-42

Eric Owens Parcel 170220317 Lot 13 Block 2 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-43

Eric Owens Parcel 170220318 Lot 14 Block 2 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-44

Eric Owens Parcel 170220319 Lot 15 Block 2 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-45

Eric Owens Parcel 170220320 Lot 16 Block 2 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-46

Eric Owens Parcel 170220321 Lot 17 Block 2 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-47

Harvey Jung Parcel 170017419 6-14-52.
Harvey Jung 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 80,010. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-48

Eric Owens Parcel 170220322 Lot 18 Block 2 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-49

Eric Owens Parcel 170220323 Lot 19 Block 2 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-50

Eric Owens Parcel 170220324 Lot 20 Block 2 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-51

Eric Owens Parcel 170220325 Lot 21 Block 2 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-52

Eric Owens Parcel 170220326 Lot 22 Block 2 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-53

Eric Owens Parcel 170220327 Lot 23 Block 2 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-54

Eric Owens Parcel 170220328 Lot 24 Block 2 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-55

Eric Owens Parcel 170220329 Lot 25 Block 2 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-56

Eric Owens Parcel 170220330 Lot 26 Block 2 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-57

Eric Owens Parcel 170220331 Lot 27 Block 2 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-58

Eric Owens Parcel 170220332 Lot 28 Block 2 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-59

Eric Owens Parcel 170220333 Lot 29 Block 2 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-60

Eric Owens Parcel 170220334 Lot 30 Block 2 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-61

Eric Owens Parcel 170220335 Lot 31 Block 2 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-62

Eric Owens Parcel 170220336 Lot 32 Block 2 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-63

Eric Owens Parcel 170220337 Lot 33 Block 2 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-64

Eric Owens Parcel 170220338 Lot 34 Block 2 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-65

Eric Owens Parcel 170220339 Lot 35 Block 2 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-66

Eric Owens Parcel 170220340 Lot 36 Block 2 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-67

Eric Owens Parcel 170220341 Lot 37 Block 2 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-68

Eric Owens Parcel 170220342 Lot 38 Block 2 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-69

Eric Owens Parcel 170220343 Lot 39 Block 2 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-70

Eric Owens Parcel 170220344 Lot 40 Block 2 The Ranch S/D Phase 1 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. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-71

Eric Owens Parcel 170220345 Lot 41 Block 2 The Ranch S/D Phase 1 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. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-72

Eric Owens Parcel 170220346 Lot 42 Block 2 The Ranch S/D Phase 1 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. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-73

Judith Borchert Parcel 170072916 Lots 9 and 10 Block 3 McFadden Fifth Addition Sidney. Judith Borchert 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 of value to 301,300. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-74

Judith Borchert Parcel 170062635 Lot A Diamond S/D Sidney Replat of Lots 17 and 18 Fairacres Addition. Judith Borchert 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 of value to 651,731. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-75

Patricia Welch Parcel 170016889 S/2 and NW/4 4-12-53 Patricia Welch 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 248,028. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-76

Patricia Welch Parcel 170018040 9-12-53 Patricia Welch appeared and offered testimony. Cheyenne County Assessor Christina Lotton offered testimony. A motion was made by Miller, seconded by Watchorn to table this protest and see if Christina and work it out with Patricia Welch as an over/under. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-77

Patricia Welch Parcel 170173046 S/2 3-12-53 Patricia Welch 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 159,306. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-78

Eric Owens Parcel 170220347 Lot 43 Block 2 The Ranch S/D Phase 1 Sidney. Eric Owens 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 no change. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-79

Eric Owens Parcel 170220348 Lot 44 Block 2 The Ranch S/D Phase 1 Sidney. Eric Owens 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 no change. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-80

Eric Owens Parcel 170220349 Lot 45 Block 2 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-81

Eric Owens Parcel 170220351 Lot 46 Block 2 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-82

Eric Owens Parcel 170220352 Lot 47 Block 2 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-83

Eric Owens Parcel 170220353 Lot 48 Block 2 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-84

Eric Owens Parcel 170220354 Lot 49 Block 2 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-85

Eric Owens Parcel 170220355 Lot 50 Block 2 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-86

Eric Owens Parcel 170220356 Lot 51 Block 2 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-87

Eric Owens Parcel 170220357 Lot 52 Block 2 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-88

Eric Owens Parcel 170220358 Lot 53 Block 2 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-89

Eric Owens Parcel 170220359 Lot 54 Block 2 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-90

Eric Owens Parcel 170220360 Lot 2 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-91

Eric Owens Parcel 170220361 Lot 3 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-92

Eric Owens Parcel 170220362 Lot 4 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-93

Eric Owens Parcel 170220363 Lot 5 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-94

Eric Owens Parcel 170220366 Lot 8 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-95

Eric Owens Parcel 170220367 Lot 9 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-96

Eric Owens Parcel 170220368 Lot 10 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-97

Eric Owens Parcel 170220369 Lot 11 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-98

Eric Owens Parcel 170220370 Lot 12 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-99

Eric Owens Parcel 170220371 Lot 13 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-100

Eric Owens Parcel 170220372 Lot 14 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-101

Eric Owens Parcel 170220373 Lot 15 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-102

Eric Owens Parcel 170220374 Lot 16 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-103

Eric Owens Parcel 170220375 Lot 17 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-104

Eric Owens Parcel 170220376 Lot 18 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-105

Eric Owens Parcel 170220377 Lot 19 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-106

Eric Owens Parcel 170220378 Lot 20 Block 3 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-107

Eric Owens Parcel 170220379 Lot 2 Block 4 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-108

Eric Owens Parcel 170220380 Lot 3 Block 4 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-109

Eric Owens Parcel 170220381 Lot 4 Block 4 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-110

Eric Owens Parcel 170220382 Lot 5 Block 4 The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-111

Eric Owens Parcel 170220383 Tract B The Ranch S/D Phase 1 Sidney.
Eric Owens 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 no change. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-112

Eric Owens Parcel 170220384 Tract C The Ranch S/D Phase 1 Sidney.

Eric Owens 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 no change. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-113

Eric Owens Parcel 170220386 Tract E The Ranch S/D Phase 1 Sidney.

Eric Owens 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 no change. Roll Call: Miller, Watchorn, Sanders. Nay: None.

Protest 26-114

Eric Owens Parcel 170220387 Tract F The Ranch S/D Phase 1 Sidney.

Eric Owens 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 no change. Roll Call: Watchorn, Sanders, Miller. Nay: None.

Protest 26-115

Eric Owens Parcel 170220388 Tract G The Ranch S/D Phase 1 Sidney.

Eric Owens 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 no change. Roll Call: Sanders, Miller, Watchorn. Nay: None.

Protest 26-116

Eric Owens Parcel 170220389 Tract H The Ranch S/D Phase 1 Sidney.

Eric Owens 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 no change. Roll Call: Miller, Watchorn, Sanders. Nay: None.

At 11:43 A.M., a motion was made by Miller, seconded by Watchorn to recess the Board of Equalization. Roll Call: Aye: Watchorn, Miller, Sanders. Nay: None.

At 1:22 P.M., a motion was made by Miller, seconded by Watchorn to reconvene the Board of Equalization. Roll Call: Aye: Watchorn, Sanders, Miller. Nay: None.

Protest 26-117

Steven Lissner Parcel 170067327 Lot 9 Cronk's Addition Sidney.

Steven Lissner 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 56,580. Roll Call: Sanders, Miller, Watchorn. Nay: None.

A complete record of all protest hearings and documents is on file at the Office of the County Clerk.

The Assessor has certified to the County Board of Equalization that a copy of that portion of the property record file that substantiates the calculation of the protested value is maintained in the Assessor's Office in electronic or paper form.

There being no further business to come before the Board, Chairman Sanders declared the meeting adjourned at 2:00 P.M.

Philip E. Sanders, Chairman

Randal D. Miller, Vice-Chairman

Ryan K. Watchorn, Member

ATTEST:

Jordan Hajek, Cheyenne County Clerk