

# CHEYENNE COUNTY BOARD OF COMMISSIONERS CHEYENNE COUNTY BOARD OF EQUALIZATION

**May 4, 2026**

The Cheyenne County Board of Commissioners and Board of Equalization held an open and public meeting on Monday, May 4, 2026, in the Commissioners Meeting Room, Cheyenne County Court House, 1000 10<sup>th</sup> Avenue, Sidney, Nebraska. A notice of this meeting was published in the Sidney Sun-Telegraph on April 30, 2026, aired on News Channel Nebraska Radio, posted on the bulletin board in the County Court House and on the Cheyenne County website. Copies of the agenda were posted on the Court House bulletin board, transmitted to each Commissioner, and kept current and available to the public at the Office of the County Clerk. Chairman Darrell Johnson called the meeting to order at 8:00 A.M., with the following present:

Randal D. Miller	Commissioner of the First District
Darrell J. Johnson	Commissioner of the Second District
Philip E. Sanders	Commissioner of the Third District
Amber Horn	County Attorney
Jordan Hajek	County Clerk

Everyone present recited the Pledge of Allegiance.

Chairman Johnson 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 Sanders, seconded by Miller to approve the current Agenda as presented. Roll Call: Sanders, Johnson, Miller. Nay: None.

The Minutes of the April 20, 2026, meeting have been reviewed. A motion was made by Miller, seconded by Sanders to approve the Minutes as written. Roll Call: Aye: Johnson, Miller, 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 114,400.78-Sa; Stacy Bach 7,000.00-Se; Benzel Pest Control 272.25-Se; Black Hills Energy 63.11-Ut; BCBS 84,586.41-In; Bluffs Facility Solutions 125.68-Su; Bomgaars 344.02-Su; Weed Management 5,722.00-Se; CC Clerk Retirement 7,761.77-Re, 8,304.03-Ta; City of Sidney Economic Dev 1,666.67-Ex, Library 7,500.00-Ex, 1,173.98-Ut; County Printer 68.00-Su; Cranmore Pest Control 55.00-Su; DP Electronics 24.99-Se; E&S 23.16-Su; Eakes 382.23-Su; Election Systems & Software 5,183.75-Su; Elliot Law 7,604.97-Se; FVC 49.53-Su; GoTo Communications 1,852.06-Se; Grainger 613.16-Su; Lois I. Hart 538.81-Ex; Holiday Inn-Kearney 389.85-Ex; Hometown Leasing 1,526.75-Ex; Amber Horn 587.25-Mi, 63.33-Ex; Ideal Linen 144.88-Su; Ron Kissler 125.00-Ex; Lyle Kurth 17.50-Re; Christina Lotton 381.35-mi; Miller Law 15,500.00-Se; MIPS 3,697.32-Ex; NebraskaLand 926.46-Se; Oshkosh Clinic 1,189.41-Ex; Prairie States Communications 583.42-Ex; Rave Wireless 2,076.95-Se; Reynolds Kurth & Samuelson PC 610.00-Ex; Rhonda Flower-Court Guardian 160.00-Ex; Rodak Law 7,000.00-Se; Roods Tire Center 37.40-Se; Schuch Rentals 150.00-Ex; Scotts Bluff Detention Center 3,900.00-Ex; Security First Bank 268.91-Su, 1,441.08-In; SRMC 1,100.00-Ex; Verizon 80.02-Se; Viero 1,323.61-Se; Sheila Von Seggern 1,100.00-In; Woods & Aitken LLP 5,829.40-Se  
**Total: \$305,566.256**

### ROAD FUND

Employee Payroll 41,363.77-Sa; Action Communications 1,813.63-Ex; Black Hills Energy 1,040.51-Se; BCBS 23,322.14-In; Bomgaars 21.99-Su; Charter 100.00-Se; CClerk 2,653.72-Re, 3078.55-Ta; Phillip Childress 44.43-Ex; City of Sidney 681.76-Ut; Contractors Materials 559.00-Su; Cornhusker International Trucks 455.94-Se; E&S 594.46-Se; Eakes 240.61-Su; Finney's 91.51-Su; Floyd;s Truck Ctr 507.77-Se; Hometown Leasing 204.41-Se; Ideal Linen Scottsbluff 54.48-Su; J&A Traffic Prods 920.00-Su; Michael Todd & Co 2,706.50-Su; Matthew Mitchell 1,496.22-Ex; National Sign Co 2,025.17-Su; Nebraska Public Power Dist. 54.86-Ut; Nebraska Machinery 528.96-Se; RGM Corp 692.90-Se; Verizon 39.92-Se; Village of Dalton 82.00-Ut; Wyoming First Aid & Safety Supply 215.23-Su; 21<sup>st</sup> Century Equip 496.93-Su  
**Total: \$86,087.41**

### VISITORS FUND

Employee Payroll 1,970.40-Sa; Allo 165.25-Se; Black Hills Energy 147.81-Su; BCBS 2472.68-Ut; CClerk 145.47-Re, 156.06-Ta; Eakes 10.02-Su; Hometown Leasing 99.85-Ex; Lamar 445.00-Se; Kendra Mitchell 479.95-Mi; Sidney Sun 14.32-Se  
**Total: \$6,294.56**

### VETERANS AID

CenTee Cast Metal Products 1,116.36-Su  
**Total: \$1,116.36**

### KENO LOTTERY FUND

Gurley Fire Department 8,278.00-Su  
**Total: \$8,278.00**

### PRESERVATION MODERNIZATION FUND

MIPS 349.47-Se  
**Total: \$349.47**

### FAIR

Sidney Sun 7.16  
**Total: \$7.16**

### E911 FUND

Employee Payroll 16,976.90-Sa; 291.26-Se; BCBS 14,984.51-In; Lumen 673.49-Se; Century Link 98.02-Se;CClerk 1,909.91-Re, 1,215.92-Ta; DAS State Acctg 537.60-Se; Frontier 34.19-Se; Heidi Gillespie 348.00-Mi; Spectrum 257.69-Se  
**Total: \$36,563.52**

### EMERGENCY MANAGEMENT FUND

Employee Payroll 4,218.60-Sa;Kay Anderson 350.00-Ex; Black Hills Energy 76.49-Ut; BCBS 4,776.41-In; Bridgeport News 6.71-Ex; CClerk 284.76-Re, 282.53-Ta; City of Sidney 176.59-Ut; Comfort Inn-Kearney 539.80-Ex; Garden County News 7.64-Ex; Adam Hayward 350.00-Ex; Brandon Loy 350.00-Ex; Charles Roderick 350.00-Ex; Western Observer 13.58-Ex; Elizabeth Yost 350.00-Ex  
**Total: \$11,991.11**

**GRAND TOTAL: \$456,253.84.**

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

Correspondence. Jordan, Cheyenne County Clerk read a letter from Potter Historical Museum:

The Potter Historical Museum Board of Directors authorized me, as Secretary, to respectfully request financial assistance to be granted by the Board of Cheyenne County Commissioners. We leave the determination of the amount to your discretion. Respectfully, Cathy Moats, Secretary.

Kendra Mitchell, Cheyenne County Tourism Director, read her resignation letter. Please accept this letter as formal notification that I am resigning from my position as Director of Tourism. My final day of full-time employment will be May 15, 2026. It has been a privilege to serve Cheyenne County. I am incredibly proud of the work we have accomplished together to grow tourism in the region. I am grateful for the professional opportunities I have had during my tenure and for the support of the Board of Commissioners and the Visitors' Committee. Sincerely, Kendra Mitchell.

A motion was made by Sanders, seconded by Miller to accept the resignation of Kendra Mitchell. Roll Call: Aye: Miller, Sanders, Johnson. Nay: None.

A motion was made by Sanders, seconded by Miller to directed Jordan Hajek, Cheyenne County Clerk to start the search for Tourism Director. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None.

A motion was made by Sanders, seconded by Miller to directed Jordan Hajek, Cheyenne County Clerk to start the search for Cheyenne County Commissioner District 2. Roll Call: Aye: Johnson, Miller, Sanders. Nay: None.

Jordan Hajek read the Proclamation to Declare May as Mental Health Month. A motion was made by Sanders, seconded by Miller to approve May as Mental Health Month. Roll Call: Aye: Miller, Sanders, Johnson. Nay: None.

Anthony Krajewski, Highway Superintendent, gave an update on the roads department.

At 8:15 A.M., a motion was made by Miller, seconded by Sanders to exit Board of Commissioners and enter the Board of Equalization. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None.

Jason Petik, CEO of Sidney Regional Medical Center presented Form 457 to the Board of Equalization for the new vehicle that was purchased. A motion was made by Miller and seconded by Sanders to accept Form 457. Call: Aye: Johnson, Miller, Sanders. Nay: None.

Sheila Von Seggern, Cheyenne County Treasurer and Fred Wiedgeburg, Veterans Service Officer. Fred explained that on January 1, 2026, Nebraska passed a law that all disabled Veterans from 0-100% are exempt from motor vehicle tax. This is a new program. Fred will have an article for the paper to get the word out for all disabled Veterans. There is a statutory deadline of 30 days to have this completed in the Veteran's Office. A motion was made by Miller and seconded by Sanders to approve the exemption application for the disabled veteran for the Registration # RS0017092199. Call: Aye: Miller, Sanders, Johnson. Nay: None.

Christina Lotton, Cheyenne County Assessor presented to the board 18 Tax List Corrections for 2022 Homestead Audit from the Department of Revenue and 1 Tax List Correction for the 2023 Homestead Audit. Christina explained that she accidentally removed

the tax credit when completing them at the Board of Equalization meeting on April 20, 2026. The percentages did not change.

Norma Rogers originally received 70% and after the audit the Department of Revenue adjusted the percentage to 60%. Resulting in an additional tax bill of \$209.18.

Terry and Rick Christensen originally received 100% and after the audit the Department of Revenue adjusted the percentage to 50%. Resulting in an additional tax bill of \$770.30.

Jimmy and Penny Wilcox originally received 70% and after the audit the Department of Revenue adjusted the percentage to 60%. Resulting in an additional tax bill of \$95.62.

Marcia and Robert Frerichs originally received 100% and after the audit the Department of Revenue adjusted the percentage to 50%. Resulting in an additional tax bill of \$569.82.

Jeff and Barbara Erkul originally received 100% and after the audit the Department of Revenue adjusted the percentage to 0%. Resulting in an additional tax bill of \$2612.34.

Blanche Frerichs and Sandra Chandler originally received 10% and after the audit the Department of Revenue adjusted the percentage to 0%. Resulting in an additional tax bill of \$261.26.

Dorothy Bruns originally received 100% and after the audit the Department of Revenue adjusted the percentage to 0%. Resulting in an additional tax bill of \$1646.08.

Richard and Susan Arellano originally received 100% and after the audit the Department of Revenue adjusted the percentage to 0%. Resulting in an additional tax bill of \$1313.94.

Michael and Wanda Gwinn originally received 100% and after the audit the Department of Revenue adjusted the percentage to 80%. Resulting in an additional tax bill of \$371.36.

Gerald and Victoria Lovik originally received 100% and after the audit the Department of Revenue adjusted the percentage to 40%. Resulting in an additional tax bill of \$445.78.

Pauline Reker originally received 100% and after the audit the Department of Revenue adjusted the percentage to 0%. Resulting in an additional tax bill of \$1930.00.

Richard and Vondra Oehlert originally received 100% and after the audit the Department of Revenue adjusted the percentage to 20%. Resulting in an additional tax bill of \$1411.48.

Randy and Cynthia Christensen originally received 90% and after the audit the Department of Revenue adjusted the percentage to 80%. Resulting in an additional tax bill of \$141.46.

Rodney and Susan Lockhorn originally received 100% and after the audit the Department of Revenue adjusted the percentage to 90%. Resulting in an additional tax bill of \$53.32.

Joanne Porter originally received 50% and after the audit the Department of Revenue adjusted the percentage to 0%. Resulting in an additional tax bill of \$1306.18.

Peggy and Vern Nelson originally received 100% and after the audit the Department of Revenue adjusted the percentage to 50%. Resulting in an additional tax bill of \$529.82.

Carl and Betty Elliott originally received 100% and after the audit the Department of Revenue adjusted the percentage to 90%. Resulting in an additional tax bill of \$69.54.

Linda Hardeman originally received 100% and after the audit the Department of Revenue adjusted the percentage to 80%. Resulting in an additional tax bill of \$308.12.

For 2023 Blanche Frerichs and Sandra Chandler originally received 40% and after the audit the Department of Revenue adjusted the percentage to 20%. Resulting in an additional tax bill of \$550.46.

Christina also presented a Tax List Correction for tax year 2024 regarding property owner Sidney Partnership LLC, Lot 4 Block 1 Cabela's First Addition Sidney. There was an Agreement to settle this case and reduce the actual valuation from \$5,003,956 to \$4,408,916 in TERC case 24C 0358. Resulting in a deduction of \$12722.54.

Lastly, Christina also presented a Tax List Correction for tax year 2025 regarding property owner Sidney Partnership LLC, Lot 4 Block 1 Cabela's First Addition Sidney. There was an Agreement to settle this case and reduce the actual valuation from \$5,115,244 to \$4,408,916 in TERC case 25C 0683. Resulting in a deduction of \$12584.52. A motion was made by Miller, seconded by Sanders to accept all of the above Tax List Corrections presented by Christina. Roll Call: Aye: Sanders, Johnson, Miller. Nay: None.

At 8:27 A.M., a motion was made by Miller, seconded by Sanders to exit Board of Equalization and enter the Board of Commissioners. Roll Call: Aye: Johnson, Miller, Sanders Nay: None.

There were no comments from the public.

There being no further business to come before the board, the meeting was adjourned at 8:28 A.M.

Dated the 4th day of May 2026.

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Darrell J. Johnson, Chairman

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Philip E. Sanders, Vice-Chairman

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Randal D. Miller, Member

ATTEST:

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Jordan Hajek, Cheyenne County Clerk