

Deuel County Commissioner Meeting
July 21, 2026

The Deuel County Commissioners met on the above date with the following present: Chairperson Jim Reichman, Commissioner Jean Timm, Commissioner William Klingman. County Officials, employees, and others present were County Assessor Michele Bartlett, County Treasurer Alicia Adams, Sheriff Deputy Jim McCormick, Highway Superintendent Toney Krajewski, Assistant Highway Superintendent Kristian Fusilier, Marge Freeman, Zackory Ringer, Stephanie Winemiller, Vanessa Bartlett, Charles Graves, and Clerk Tammy Sherman. Publicized notice of the meeting was posted in the Chappell Register and the county website (www.deuelcountyne.gov) on or before July 16, 2026. The meeting was called to order with the Pledge of Allegiance, followed by a moment of silence. Reference was made to the open meeting laws, posted at the entrance of the room along with printed copies available for the taking. Commissioner Klingman made a motion, second of Commissioner Timm to approve the consent agenda; July 21, 2026, agenda, minutes of the regular meeting July 7th, 2026. Timm, aye, Reichman, aye, Klingman, aye. Motion carried.

Public comment. Vanessa Bartlett addressed the board concerning the Board of Equalization meeting that was held July 20, 2026. Marge Freeman asked about nuisance violations within the city limits. Stephanie Winemiller stated her concern about increasing property values and how it is important to contact our Senators and Congressmen to let them know our concerns.

A motion was made by Commissioner Klingman, seconded by Commissioner Reichman to enter the Board of Equalization at 8:32 a.m. Klingman, aye, Timm, aye, Reichman, aye. Motion carried.

A motion was made by Commissioner Reichman, seconded by Commissioner Timm to approve the Special Designated Liquor License for August 13th, 14th and 15th to the Deuel County Fair Board during the county fair. Timm, aye, Klingman, nay, Reichman, aye. Motion carried.

Resolutions were presented from the Chappell Rural Fire District #1 and Big Springs Rural Fire District #2 for levy allocation under the County Budget Authority. The County is still up against the lid to restrict any additional budgeted levy authority to be applied to these districts without causing a reduction in the tax request of these two entities. A motion was made by Commissioner Reichman, seconded by Commissioner Klingman, to deny the request for levy authority for Big Springs Fire District #2, due to levy constraints. Klingman, aye, Timm aye, Reichman, aye. Motion carried. A motion was made by Commissioner Klingman, seconded by Commissioner Reichman, to deny the request for levy authority for Chappell Rural Fire District #1, due to levy constraints. Klingman, aye, Timm aye, Reichman, aye. Motion carried. This will allow the Fire Districts to obtain the amount they have requested, (as approved through elections held in 2014).

Planning & Zoning Administrator Bartlett presented and read Moratorium Resolution 2026-07, for Battery Energy Storage Systems, AI Data Centers, and Crypto Mining Farms. Be it resolved by the County Board of Deuel County, that a twelve (12) month moratorium on accepting any applications for all types of Battery Energy Storage Systems "BESS", AI Data Centers, and Crypto Mining Farms, not defined in the current county zoning regulations, is hereby invoked and approved. Be it further resolved that this moratorium will be extended if necessary in order to allow the planning and zoning commission to conduct public meetings, including but not limited to public hearings, in direct regards to current and potential changes to regulations pertaining to all types of Battery Energy Storage Systems "BESS", AI Data Centers and Crypto Mining Farms; and to further allow any potential changes to be passed on the Deuel County Board of Commissioners for review, approval, or disapproval with the same previously mentioned considerations as allowed for the Planning & Zoning Commission. Be it further resolved, that the Board of Commissioners of Deuel County, Nebraska hereby directs the Deuel County Planning & Zoning Commission to review the county zoning regulations, to conduct any hearings, if necessary, and to make specific recommendations for changes to the county zoning regulations dealing with all types of Battery Energy Storage Systems "BESS", AI Data Centers and Crypto Mining Farms, not defined in the current county zoning regulations, before accepting, granting or recommending a conditional use permit for the construction of all types of batter Energy Storage Systems "BESS", AI Data Centers and Crypto Mining Farms and that such recommendations shall be made within twelve (12) months of the signing of this resolution. Be it further resolved that the said twelve-month moratorium shall become effective as of the date of the approval of this resolution. A motion was made by Commissioner Klingman, seconded by Commission Timm to approve Resolution 2026-07 as read. Reichman, aye, Klingman, aye, Timm, aye. Motion carried.

RESOLUTION NO. 2026-008 was presented by Commissioner Reichman on behalf of Region 21 Emergency Management Agency and read by Sherman. A resolution authorizing Region 21 Emergency Management Agency to retain \$4,167.07 in a vehicle fund that would otherwise be allocated to Deuel County for emergency management purposes. WHEREAS, the Deuel County Board of Commissioners has the authority to allocate county funds; and WHEREAS, Deuel County is a party to an interlocal agreement with the Region 21 Emergency Management Agency for the provision of emergency management services to the County; and WHEREAS, through this agreement, Deuel County benefits from federal grant funding received by the Region 21 Emergency Management Agency, with Deuel County being responsible for nine percent (9%) of the funding should grant funds not be available; and WHEREAS, Deuel County's 2025 share of the grant funds totals Four Thousand One Hundred Sixty-Seven Dollars and Seven Cents (\$4,167.07); and WHEREAS, the Deuel County Board of Commissioners finds it to be in the best interest of the County to allow these funds to remain in a dedicated vehicle fund maintained by the Region 21 Emergency Management Agency to be used for emergency management vehicle expenses.

Now, therefore, be it resolved by the Deuel County Board of Commissioners that the Region 21 Emergency Management Agency is authorized to retain Deuel County's 2025 portion of the grant funds in the amount of **\$4,167.07** in its vehicle fund for emergency management vehicle-related expenses in accordance with the interlocal agreement. A motion was made by Commissioner Klingman, seconded by Commissioner Timm to approve Resolution 2026-08 as read. Timm, aye, Reichman, aye, Klingman, aye. Motion carried.

Planning & Zoning Administrator Bartlett presented the following building permits approved by the Planning & Zoning Board on July 13, 2026. Permit 2026-13, Bopenhagen, workshop. A motion by Commissioner Klingman, seconded by Commissioner Reichman to approve the permit as presented. Reichman, aye, Klingman, aye, Timm, aye. Motion carried. Permit 2026-14, Orth, garage. A motion was made by Commissioner Reichman, seconded by Commissioner Klingman, to approve the permit as presented. Timm, aye, Reichman, aye, Klingman aye. Motion carried.

Planning & Zoning Administrator Bartlett advised the Commissioners that the Perkins Canal project is moving forward. She has been attending meetings via Zoom. The Planning & Zoning Board is revamping the penalties for building without a permit and will be presented with the updated Planning & Zoning ordinances later this year. A motion was made by Commissioner Klingman, seconded by Commissioner Reichman to approve the software service agreement with IworQ for a Planning and Zoning software package for an annual fee of \$1,700. Timm, aye, Klingman, aye, Reichman, aye. Motion carried.

Assessor Bartlett presented the annual cemetery report for 2026 for review and filing.

Highway Superintendent Krajewski updated the Board on the operations in the roads department. Assistant Highway Superintendent Fusilier present the 2026 inventory and the 2026-2027 tentative budget for the roads department.

Sheriff Deputy McCormick reported for the department. The two deputies that were deployed for military service have returned from duty safely.

Treasurer Adams presented the six-month report for the Treasurer’s office for review and filing.

Treasurer Adams reported for the ARPA funds. The Big Springs fire department will partner with the county to pave the fire department’s parking area along the highway.

The claims were read. A motion was made by Commissioner Klingman, seconded by Commissioner Timm to approve payroll, claims and warrants in the amount of \$204,553.42 (payroll \$38,741.60 and claims \$165,811.82). Timm, aye, Reichman aye, Klingman aye. Motion carried.

GENERAL		
PAYROLL		24671.07
AGING OFFICE/WESTERN NE	SERVICES	1182.00
ALL STAR AUTO GLASS	WINDSHIELDS	525.00
ASHLYN ROELLE	MILEAGE	110.56
AT&T	TELEPHONE	54.81
BEST SELF THERAPY LLC	SERVICES	250.00
CAMERON CHRISTENSEN	P&Z MEETING	15.00
CCECC 911 EMERGENCY	MAY & JUNE	11799.00
CENTURY LINK	TELEPHONE	432.11
CENTURY LINK COMM	TELEPHONE	19.97
CHARLES GRAVES	MILEAGE	138.48
CHEYENNE CO SHERIFF	BOARDING/SERVICES	250.00
DAS MATERIAL	SERVICES	220.00
DATASHIELD	SERVICES	66.22
EAKES	SUPPLIES/SERVICES	866.32
GARY FREEMAN	P&Z MEETING	15.00
GBE CPA	2025-2026 AUDIT	7500.00
GOTO COMMUNICATIONS	TELEPHONE	430.74
HANSENS PETROLEUM	FUEL	2172.75
IDEAL LINEN	SERVICES	83.51
INTRALINKS, INC	SERVICES	343.75
JAMES WAY	P&Z MEETING	15.00
JOIE KENDRICK	REIMB POSTAGE	12.90
MARSHALL & SWIFT	SERVICES	772.43
NMS LABS	SERVICES	251.00
OPTK NETWORKS	SERVICES	300.00
OUTDOOR RESTORE	WINDOW CLEANING	80.00
PANHANDLE DIST. OFFICIALS	DUES	350.00
POINT C	PAYROLL DEDUCTIONS	350.00
POINT C HEALTH	SERVICES	1150.00

REYNOLDS, KORTH	COURT APPT ATTRY	182.00
ROBERT S. HARVOY	COURT APPT ATTRY	385.00
SARA NELSON	MILEAGE	66.34
SIDNEY REGIONAL MEDICAL	INMATE MEDICAL	31.00
STEVEN E. ELMSHAEUSER	COURT APPT ATTRY	1645.00
STRYKER SALES	SAFETY EQUIPMENT	435.00
TTL RET PLANS AMERTIAS	RETIREMENT	3706.14
TTL FEDERAL	PAYROLL DEDUCTIONS	3898.13
US BANK	FUEL/UNIFORMS/SUPP	2126.31
USDA WILDLIFE SERVICES	SERVICES	106.86
FIRST CONCORD	PAYROLL DEDUCTION	250.00
TTL - STATE TAX	PAYROLL DEDUCTION	1526.14
TTL - RETIREMENT	PAYROLL DEDUCTION	2553.96
TTL - FEDERAL TAX	PAYROLL DEDUCTION	8133.77
ROAD & BRIDGE		
PAYROLL		14070.53
ANDERSON FORD	PICKUP	42322.00
CHAPPELL LUMBER	REPAIRS	228.17
FLOYD'S TRUCK	REPAIRS	3235.35
FRENCHMAN VALLEY COOP	FUEL	16005.59
HANSENS PETROLEUM	FUEL	8857.30
JOHN DEERE FINANCIAL	GRADER PYMT	38402.15
KEITH CO NEWS	PUBLISHING	150.00
KELLY KOPETZKY	CELL PHONE	50.00
NPPD	UTILITIES	46.31
NE DEPT OF REVENUE	FUEL TAX	1158.00
S&W AUTO	REPAIRS	38.47
VALLEY TIRE	REPAIRS	100.00
WHEATBELT	UTILITIES	75.70
VISITORS PROMOTION 990		
WESTERN NE TOURISM	ADVERTISING	235.08
COUNTY FAIR		
POPPE ENTERPRISES	SERVICES	<u>105.50</u>
TOTAL		\$ 204,553.42

There being no further business, the board adjourned at 9:55 a.m. The next regular meeting of the Board of Commissioners will be Tuesday, August 4, 2026, upon motion of Commissioner Reichman, second of Commissioner Klingman. Reichman, aye, Timm, aye, Klingman, aye. Motion carried.

Attest: _____
Tammy Sherman, Clerk

Board of Equalization
July 21, 2026

The Deuel County Commissioners met on the above date as the Board of Equalization with the following present: Commissioner Reichman, Commissioner Klingman, Commissioner Timm, County Assessor Bartlett and Clerk Sherman.

County Assessor Bartlett presented the following tax list corrections:

Assessor Bartlett presented the following value changes completed after March 19th. These corrections were presented at the July 7th meeting, Bartlett stated there was a transposition of numbers on parcel ID 2066.00.

			<u>Current</u>	<u>Prior</u>	<u>Value Change</u>
Parcel	2.00	Error in Bldg. value.	\$19,120	\$21,030	\$1,910
Parcel	9.10	Error in Bldg. value.	\$2,067,190	\$2,273,910	\$206,720
Parcel	15.00	Error in Bldg. value.	\$45,410	\$49,950	\$4,540
Parcel	126.00	Error in Bldg. value.	\$15,195	\$16,715	\$1,520
Parcel	172.00	Error in Bldg. value.	\$468,170	\$514,985	\$46,815
Parcel	302.00	Error in Bldg. value.	\$13,820	\$15,200	\$1,380
Parcel	311.00	Error in Bldg. value.	\$2,603,340	\$2,526,775	-\$76,565
Parcel	362.50	Error in Bldg. value.	\$36,105	\$39,715	\$3,610
Parcel	394.10	Error in Bldg. value.	\$25,740	\$28,315	\$2,575
Parcel	420.00	Error in Bldg. value.	\$63,945	\$70,340	\$6,395

Parcel	645.00	Error in Bldg. value.	\$8,665	\$9,530	\$865
Parcel	653.00	Error in Bldg. value.	\$49,570	\$54,525	\$4,955
Parcel	654.00	Error in Bldg. value.	\$18,680	\$20,550	\$1,870
Parcel	655.00	Error in Bldg. value.	\$30,655	\$33,720	\$3,065
Parcel	655.10	Error in Bldg. value.	\$2,441,085	\$2,685,195	\$244,110
Parcel	659.00	Error in Bldg. value.	\$87,550	\$96,305	\$8,755
Parcel	664.50	Error in Bldg. value.	\$13,045	\$14,350	\$1,305
Parcel	678.00	Error in Bldg. value.	\$33,445	\$36,790	\$3,345
Parcel	679.00	Error in Bldg. value.	\$11,455	\$12,600	\$1,145
Parcel	680.00	Error in Bldg. value.	\$20,080	\$22,090	\$2,010
Parcel	684.00	Error in Bldg. value.	\$4,094,465	\$4,503,910	\$409,445
Parcel	685.00	Error in Bldg. value.	\$3,503,400	\$3,853,740	\$350,340
Parcel	685.05	Error in Bldg. value.	\$421,960	\$464,155	\$42,195
Parcel	699.20	Error in Bldg. value.	\$25,810	\$28,390	\$2,580
Parcel	705.00	Error in Bldg. value.	\$26,890	\$29,580	\$2,690
Parcel	707.00	Error in Bldg. value.	\$63,415	\$69,755	\$6,340
Parcel	710.00	Error in Bldg. value.	\$154,190	\$169,610	\$15,420
Parcel	711.00	Error in Bldg. value.	\$174,560	\$192,015	\$17,455
Parcel	825.50	Error in Bldg. value.	\$14,265	\$15,690	\$1,425
Parcel	4053.00	Error in Bldg. value.	\$362,255	\$398,480	\$36,225
Parcel	2066.00	Increase higher than fifteen%	\$284,505	\$273,237	-\$11,268
Parcel	2461.00	Overvalue on carport	\$162,275	\$152,465	-\$9,810
Parcel	2218.00	Suggested change 2026	\$141,115	\$149,900	\$8,785
Parcel	2563.00	Suggested change 2026	<u>\$93,710</u>	<u>\$121,965</u>	<u>\$28,255</u>
			\$17,595,080	\$18,965,482	\$1,370,402

A motion by Commissioner Klingman, seconded by Commissioner Reichman to approve the corrections as presented. Reichman, aye, Klingman, aye, Timm, aye.

The following decisions were made regarding the Property Valuation Protests for 2026.

Protest #2026-01 ID0001217.00, Landowner requested value go back to 2025 valuation due to hardship from the limited moisture/drought. Assessor’s recommendation: the sales for dry land have not decreased during dry/drought conditions. Out of forty-eight sales in the sales study period, thirty of them were for dry land. The land sold anywhere from \$827 to \$2,674 an acre. Based on the sales study and the 72% statutory level of compliance with the State, recommendation is no change in land value. A motion was made by Commissioner Klingman, seconded by Commissioner Timm to accept the Assessor’s recommendation. Timm, aye, Klingman, aye, Reichman, aye. Motion carried.

Protest #2026-02 ID0001209.00, Landowner requested value go back to 2025 valuation due to hardship from the limited moisture/drought. Assessor’s recommendation, the sales for dry land have not decreased during dry/drought conditions. Out of forty-eight sales in the sales study period, thirty of them were for dry land. The land sold anywhere from \$827 to \$2,674 an acre. Based on the sales study and the 72% statutory level of compliance with the State, recommendation is no change in land value. A motion was made by Commissioner Timm, seconded by Commissioner Reichman to accept the Assessor’s recommendation. Klingman, aye, Reichman, aye, Timm, aye. Motion carried.

Protest #2026-03 ID0001219.00, Landowner requested value go back to 2025 valuation due to hardship from the limited moisture/drought. Assessor’s recommendation: the sales for dry land have not decreased during dry/drought conditions. Out of forty-eight sales in the sales study period, thirty of them were for dry land. The land sold anywhere from \$827 to \$2,674 an acre. Based on the sales study and the 72% statutory level of compliance with the State, recommendation is no change in land value. A motion was made by Commissioner Klingman, seconded by Commissioner Timm to accept the Assessor’s recommendation. Timm, aye, Reichman, aye, Klingman, aye. Motion carried.

Protest #2026-04 ID0001187.00, Landowner requested the value go back to 2025 valuation due to hardship from the limited moisture/drought. Assessor’s recommendation: the sales for dry land have not decreased during dry/drought conditions. Out of forty-eight sales in the sales study period, thirty of them were for dry land. The land sold anywhere from \$827 to \$2,674 an acre. Based on the sales study and the 72% statutory level of compliance with the State, recommendation is no change in land value. A motion was made by Commissioner Reichman, seconded by Commissioner Klingman to accept the Assessor’s recommendation. Reichman, aye, Timm, aye, Klingman, aye. Motion carried.

Protest #2026-05 ID0000313.00, Landowner/Representative requesting the value reassessed based on the recent sale of the property to his client for \$875,000 based on the condition of the building. Assessor’s recommendation: no change in land value, no change in site improvements, change the motel condition from good to average and the depreciation form 42.3% to 76.7% for a total value of \$877,210. A motion was made by Commissioner Klingman, seconded by Commissioner Timm to accept the Assessor’s recommendation. Klingman, aye, Timm, aye, Reichman, aye. Motion carried.

Protest #2026-06 ID0000522.00, Landowner requested the value go back to 2025 valuation due to hardship from the limited moisture/drought. Assessor’s recommendation: the sales for dry land have not decreased during dry/drought conditions. Out of forty-eight sales in the sales study period, thirty of them were for dry land. The land sold anywhere from \$827 to \$2,674 an acre. Based on the sales study and the 72% statutory level of compliance with the State, recommendation is no change in land value. A motion was made by Commissioner Timm, seconded by Commissioner Reichman to accept the Assessor’s recommendation. Timm, aye, Reichman, aye, Klingman, aye. Motion carried.

Protest #2026-07 ID0002048.00, Landowner requested value of buildings be reduced to \$27,260 due to the basement caving in and the house is unlivable. Assessor’s recommendation: an inspection of the house was done on 6/30/2026; recommendation is to adjust the value of the home to salvage at \$1.45 sq. ft. (\$1,980) due to its extremely poor condition and the basement caving in creating a structural hazard; total land and building value \$11,970. A motion was made by Commissioner Klingman, seconded by Commissioner Reichman to accept the Assessor’s recommendation. Timm, aye, Kingman, aye, Reichman, aye. Motion carried.

Protest #2026-08 ID 0002352.00, Landowner request; based on certified bank appraisal the home is only worth \$205,000. Based on Nebraska revised statue 77-201, real property can only be taxed at 100% market value, based on the assessed value it is currently 50% over actual market value based off our certified appraisal document. Assessor’s recommendation: home – the landowner refused the requested interior and exterior inspection. Because an inspection was denied, the Assessor’s office was unable to verify the properties condition, thereby denying the Board the data necessary to grant relief. As a result, no recommendations will be given based on that part. However, the Department of Revenue suggests the following changes should be made to the home because of the low-quality build and low-quality materials. Change the quality from 3 (average) to 2 (fair), change the foundation concrete walls to treated wood basement walls and add 12% physical depreciation. Total reduction in valuation of \$57,115. A motion was made by Commissioner Klingman, seconded by Commissioner Timm to accept the Assessor’s recommendation. Timm, aye, Klingman, aye, Reichman, aye. Motion carried.

There being no further business, the Board of Equalization adjourned, and the regular meeting reconvened at 8:45 a.m. upon motion by Commissioner Klingman, seconded by Commissioner Reichman. Timm, aye, Reichman, aye, Klingman, aye. Motion carried.

Attest: _____

Tammy Sherman, Clerk