

**NOTICE OF PUBLIC MEETINGS OF SEWARD COUNTY BOARD OF
COMMISSIONERS AND SEWARD COUNTY BOARD OF EQUALIZATION
TUESDAY, JULY 28, 2026**

Notice is hereby given that meetings of the Seward County Board of Commissioners and the Seward County Board of Equalization, if commenced, will be held on Tuesday, July 28, 2026 in the County Board Meeting Room, Room 303 on the 3rd Floor of the of the Seward County Courthouse in Seward, Nebraska. The County Board of Equalization meeting will begin at 8:30 a.m. The Board of Commissioners meeting will begin at 9:00 a.m. Both meetings are open to the public. Agendas for such meetings are kept continuously current and are available for public inspection at the office of the County Clerk in the Seward County Courthouse, Seward, Nebraska.

Brandy Johnson, Seward County Clerk

This is an Open Meeting of the Seward County Commissioners. Seward County abides by the Nebraska Open Meetings Act in conducting business. A copy of the Nebraska Open Meetings Act is displayed on the back wall of this meeting room as required by law. Presenters shall state their name for the Clerk's record and are asked to limit remarks to five minutes. All remarks shall be directed to the Chair who shall determine by whom any appropriate response shall be made. Seward County reserves the right to adjust the order of items on this Agenda if necessary and may elect to take action on any of the items listed.

Known items on the agenda for Board of Equalization on July 28, 2026 are as follows:

8:30 a.m.

1. Convene and announce Open Meetings Law
2. Pledge of Allegiance
3. Discuss/Action - Approve minutes of July 21, 2026
4. Discuss/Action – Assessor Information Update

Known items on the agenda for Board of Commissioners on July 28, 2026 are as follows:

9:00 a.m.

1. Convene and announce Open Meetings Law
2. Pledge of Allegiance
3. Discuss/Action - Approve minutes of July 21, 2026
4. Discuss/Action – Claims Through July 17, 2026
5. Consent Agenda:
 - a) Accept County Treasurer's Collected and Uncollected Distress Warrants Report
 - b) Surplus Property Disposal Request for Treasurer's Office
 - c) Updated Fee Schedule for County Clerk's Office

Other Business Matters to Address When Time Allows

6. Discuss/Action – Public/Organizations/Officials
7. Commissioner Reports
8. Discuss/Action – Approve Sheriff's Department 2024-2025 Inventory
9. Discuss/Action – Authorize Chair to Sign Letter of Engagement with GBE for FY 2025-2026 Annual Audit
10. Discuss/Action – Authorize Chair to Sign Annual Agreement with Region 5 Systems for Emergency Protective Custody (EPC) Services
11. Discuss/Action – Executive Session – Potential Litigation/Strategy

12. Discuss/Action – Provide Guidance to Legal Regarding Appeal of Zoning Administrator's Granting of Building Permit #41-2026

13. Discuss/Action – Agenda for August 4, 2026

9:15 a.m. Discuss/Action – Res.- Short Form Plat for P3SP Subdivision in the SW ¼ of Section 1, Township 10 North, Range 3 East of the 6th P.M.

Discuss/Action – Res. – Vacate Lot 2 of Chicoine 1st Addition Plat in the NW ¼ of Section 24, Township 10 North, Range 3 East of the 6th p.m.

Discuss/Action – Res – Vacate Tract 6 of Chicoine Subdivision in the NW ¼ of Section 24, Township 10 North, Range 3 East of the 6th p.m.

10:45 a.m. Discuss/Action – Budget Meetings with Officials

ABOVE AGENDA IS OPEN UNTIL 24 HOURS PRIOR TO THE MEETING AND IS SUBJECT TO CHANGE TO INCLUDE EMERGENCY ITEMS. THE OFFICIAL AGENDA IS KEPT AT THE SEWARD COUNTY CLERK'S OFFICE. PLEASE CONTACT THEM AT 402-643-2883 FOR ANY QUESTIONS PERTAINING TO THE AGENDA AS LISTED ABOVE.

[Seward County Government Home Page](#)

Posted 07/27/2026

Seward County Clerk

Seward County Clerk
P.O. Box 190
Seward, Nebraska 68434
Phone 402-643-2883
Fax 402-643-2228

July 28, 2026

I, BRANDY JOHNSON, SEWARD COUNTY CLERK, DO HEREBY CERTIFY THAT THE FOLLOWING AMOUNTS HAVE BEEN ALLOWED BY THE SEWARD COUNTY COMMISSIONERS AND THEY HAVE AUTHORIZED PAYMENT OF SAME FROM THE IMPREST FUND.

THE FOLLOWING AMOUNTS BY FUND ARE CERTIFIED AS NEEDED FOR THE MONTH OF:

July 28, 2026

			TRANSFER	REG. MTHLY AMT	TOTAL
GENERAL FUND 100				\$40,092.07	\$40,092.07
ROAD FUND 300				\$75,777.11	\$75,777.11
ROAD BUYBACK FUND 650				\$0.00	\$0.00
SPECIAL ROAD FUND 700				\$10,075.07	\$10,075.07
DEBT SERVICE FUND - JUSTICE CENTER 900				\$0.00	\$0.00
SINKING FUND 0950				\$0.00	\$0.00
VISITORS PROMOTION FUND 990				\$1,679.39	\$1,679.39
VISITORS IMPROVEMENT FUND 995				\$3,644.00	\$3,644.00
ASSESSOR REAPPRAISAL 1100				\$0.00	\$0.00
REGISTER OF DEEDS FUND 1150				\$0.00	\$0.00
HEALTH CLAIM FUND 1250				\$208,000.00	\$208,000.00
VETERANS AID FUND 1900				\$0.00	\$0.00
AGING SERVICE FUND 2250				\$784.70	\$784.70
OPIOID FUND 2320				\$0.00	\$0.00
DRUG LAW ENFORCE FUND 2360				\$120.03	\$120.03
PROBLEM SOLVING COURT 2390				\$0.00	\$0.00
CO ATTY FED DRUG LAW ENF FUND 2410				\$6,233.50	\$6,233.50
CO ATTY TREASURY FUND 2411				\$0.00	\$0.00
TREASURY FUNDS (SHERIFF DRUG) 2412				\$0.00	\$0.00
JUSTICE FUNDS 2414				\$0.00	\$0.00
HOUSE ARREST FUND 2435				\$0.00	\$0.00
ATTORNEY GRANT FUND 2500				\$0.00	\$0.00
EMERGENCY MGR GRANT FUND 2501				\$1,591.50	\$1,591.50
E911 GRANT FUND 2502				\$0.00	\$0.00
ROAD GRANT FUND 2503				\$0.00	\$0.00
MISC GRANT FUND 2504				\$0.00	\$0.00
AMERICAN RELIEF FUND 2580				\$0.00	\$0.00
INHERITANCE TAX FUND 2700				\$0.00	\$0.00
E911 FUND 2910				\$396.96	\$396.96
911 WIRELESS SERVICE 2913				\$0.00	\$0.00
911 WIRELESS SERVICE 2914				\$0.00	\$0.00
COMMISSARY FUND 2965				\$2,005.54	\$2,005.54
			\$0.00	\$350,399.87	<u>\$350,399.87</u>
TOTAL IMPREST FUND					

Dated this ____ day of _____, 20__.

BRANDY JOHNSON

(SEAL)

Seward
County Clerk

Seward County Clerk
P.O. Box 190
Seward, NE 68434
Phone 402-643-2883
Fax 402-643-2228

July 28, 2026

I, BRANDY JOHNSON, SEWARD COUNTY CLERK, DO HEREBY CERTIFY THAT THE FOLLOWING AMOUNTS HAVE BEEN ALLOWED BY THE SEWARD COUNTY COMMISSIONERS AND THEY HAVE AUTHORIZED PAYMENT OF SAME FROM THE IMPREST FUND.

THE FOLLOWING AMOUNTS BY FUND ARE CERTIFIED AS NEEDED FOR THE MONTH OF:

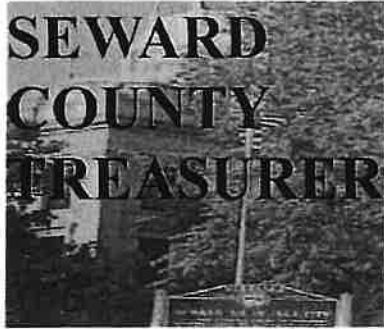
July 28, 2026

		REG. MTHLY AMT	TOTAL
GENERAL FUND 100		\$288,357.49	\$288,357.49
ROAD FUND 300		\$68,467.43	\$68,467.43
ROAD BUYBACK FUND 650		\$0.00	\$0.00
SPECIAL ROAD FUND 700		\$0.00	\$0.00
DEBT SERVICE FUND - JUSTICE CENTER 90		\$0.00	\$0.00
SINKING FUND 950		\$0.00	\$0.00
VISITORS PROMOTION FUND 990		\$0.00	\$0.00
VISITORS IMPROVEMENT FUND 995		\$0.00	\$0.00
ASSESSOR REAPPRAISAL FUND 1100		\$0.00	\$0.00
REGISTER OF DEEDS FUND 1150		\$0.00	\$0.00
HEALTH CLAIM FUND 1250		\$0.00	\$0.00
VETERANS AID FUND 1900		\$0.00	\$0.00
AGING SERVICE FUND 2250		\$0.00	\$0.00
DRUG LAW ENFORCE FUND 2360		\$0.00	\$0.00
PROBLEM SOLVING COURT 2390		\$0.00	\$0.00
CO ATTY FED DRUG LAW ENF FUND 2410		\$0.00	\$0.00
CO ATTY TREASURY FUND 2411		\$0.00	\$0.00
SHERIFF FED DRUG LAW ENF FUND 2412		\$0.00	\$0.00
SHERIFF FED DRUG ENFORCE FUND 2414		\$0.00	\$0.00
HOUSE ARREST FUND 2435		\$0.00	\$0.00
ATTORNEY GRANT FUND 2500		\$3,076.39	\$3,076.39
EMERGENCY MGR GRANT FUND 2501		\$0.00	\$0.00
E911 GRANT FUND 2502		\$0.00	\$0.00
ROAD GRANT FUND 2503		\$0.00	\$0.00
MISC GRANT FUND 2504		\$0.00	\$0.00
AMERICAN RELIEF FUND 2580		\$0.00	\$0.00
INHERITANCE TAX FUND 2700		\$0.00	\$0.00
E911 FUND 2910		\$35,725.96	\$35,725.96
911 WIRELESS SERVICE 2913		\$0.00	\$0.00
911 WIRELESS SERVICE 2914		\$0.00	\$0.00
COMMISSARY FUND 2965		\$0.00	\$0.00
TOTAL PERSONNEL IMPREST FUND		\$395,627.27	<u>\$395,627.27</u>

Dated this _____ day of _____, 20_____.

BRANDY JOHNSON
SEWARD COUNTY CLERK

(SEAL)



Seward County Treasurer
529 Seward St. #203
PO Box 289
Seward, NE 68434

Seward County Commissioners
529 Seward St.
Seward, NE 68434

July 22, 2026

Dear Commissioners:

There were 75 Distress Warrants turned over to the Sheriff for a total of \$39,210.72 on November 1, 2025. As of July 1, 2026, 68 Distress Warrants were collected for a total of \$37,893.26 and returned to the Treasurer. There were 7 Distress Warrants that went uncollected for a total of \$1,317.46.

STRIKE

#1 – AFFORDAPROIT LLC SHAWN MORTENSEN; 2023-2024; Business closed, No longer at address, unable to locate; parcel 800205334 for \$31.39.

#19 – Enlivant; 2023; Business closed, no property located; parcel 800179846 for \$416.75.

#51 – Redbox Automated Retail LLC; 2023-2024; Machine removed from property, unable to locate; parcel 800193466 for \$130.67.

#74 – Wren, Tyson or Lacey; 2022-2023; Sold property in 2018, No property to collect; parcel 800202643 for \$428.79.

REISSUE

#23 – GTP Infrastructure LLC; 2024; No property located; unable to locate; parcel 800198644 for \$107.80.

#28 – Imig, Alice; 2024; Deceased, no trailer on property; parcel 800201760 for \$121.00.

#33 – Kehm, Ralph; 2024; Deceased, no trailer on property; parcel 800202171 for \$81.06.

Respectfully Submitted,

Jacob Zlatkovsky, Seward County Treasurer

**OFFICE OF THE SHERIFF
SEWARD COUNTY
Michael G. Vance, Sheriff**

261 South 8th Street
Seward, NE 68434

Phone: (402) 643-2359
Fax: (402) 643-4852

PERSONAL PROPERTY TAX
2026 REPORT
7/9/2026

I, Michael G. Vance, Sheriff of Seward County, Nebraska, hereby return all Distress Warrants in my possession and submit the within accounting for said warrants received by the Seward County Sheriff on 11/01/2025.

Dated this 9th day of July, 2026



Michael G. Vance
Seward County Sheriff



By:
Deputy J. Legband
Civil Process/Warrants
Deputy Sheriff

CC: file- 1
Treasurer- original
Commissioners- 1
Auditor- 1

**OFFICE OF THE SHERIFF
SEWARD COUNTY
Michael G. Vance, Sheriff**

261 South 8th Street
Seward, NE 68434

Phone: (402) 643-2359
Fax: (402) 643-4852

2026 REPORT
2025 TAX YEAR

75 - 2025 Distress Warrants received from the County Treasurer on 11/01/2025
Total Tax: \$39,210.72

68 – 2025 Distress Warrants collected. Total: \$37,893.26

7 – 2025 Distress Warrants uncollected. Total: \$1,317.46

PERCENTAGES

75 - 2025 warrants issued.
68 – 2025 warrants collected in full. 91%.
7 – 2025 warrants uncollected. 9%.

\$37,893.26 tax amount collected. (including penalties)
(not including interest, fees & part-pays.) 97%

Michael G. Vance
Seward County Sheriff



By:
Sergeant J. Legband
Civil Process/Warrants
Deputy Sheriff

**OFFICE OF THE SHERIFF
SEWARD COUNTY
Michael G. Vance, Sheriff**

261 South 8th Street
Seward, NE 68434

Phone: (402) 643-2359
Fax: (402) 643-4852

**PERSONAL PROPERTY TAX: 2025 STATUS AND REQUESTS OF UNCOLLECTED
WARRANTS Tax and Interest shown.**

07/9/2026.

#1 Affordaproit LLC, Shawn Mortensen; 2167 N 2nd St, Seward, NE; 20.25; Business closed,
No longer at address, unable to locate. STRIKE.

#19 Enlivant; PO Box 4747, Oak Brook, IL; 416.75; Business closed,. No property located.
STRIKE.

#23 GTP Infrastructure LLC; PO Box 723597, Atlanta, GA; 107.80; No property located;
unable to locate. RE-ISSUE.

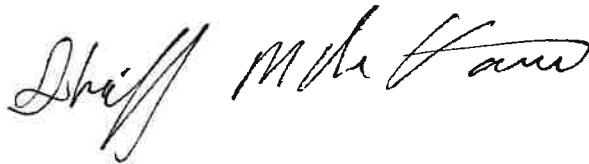
#28 Imig, Alice, 811 Twin Oaks Rd Lot 33, Seward, NE; 121.00; Deceased, No trailer on
property. RE-ISSUE

#33 Kehm, Ralph; 811 Twin Oaks Rd Lott 10A, Seward, NE; 81.06; Deceased, No trailer on
property. RE-ISSUE.

#51 Redbox Automated Retail LLC; PO Box 1339, Cockeysville, MD; 74.99; Machine
removed from property; unable to locate. STRIKE.

#58 Wren, Tyson or Lacey; 616 N Madison St, Brainard, NE; 428.79; Sold property in 2018,
No property to collect. STRIKE.

Michael G. Vance
Seward County Sheriff



By:
Sergeant J. Legband
Civil Process/Warrants
Deputy Sheriff

Surplus Property Disposal Request

Date:

7-23-26

Name of Office:

Treasurer

Name of Dept. Head:

Jacob Zlatkovsky

Type of Personal Property or Mobile Equipment:

(2) HP Laserjet 600 M603 printers

Estimated Value:

NA

Disposal Method Type:

Surplus

OR Trade-In, Sale of Personal Property \$2,500 or more; Sale of Mobile Equip over \$5,000, Donation

Note: May use one sheet for multiple pieces of equipment but with the same *type* of Disposal Method. Please use a separate sheet for each different *type* of Disposal Method.

Information about Disposal:

Printers do not work - need removed from Treasurers office

Please submit to the County Clerk (for agenda purposes) for submittal to the Board of Commissioners. A copy of this will be given to the Board of Commissioners for their consideration *prior* to said meeting.

Approved:

Chairman, Seward County Board of Commissioners

Date

SEWARD

COUNTY CLERK

SCHEDULE OF FEES

COUNTY CLERK

Plat Books	\$30.00
Marriage License	\$50.00
Certified Copy of Marriage License	\$ 16.00
Photocopies	\$.25 per page
Photocopies Mailed	\$.50 per page; \$1.00 postage
Photocopies Faxed	\$ 1.50 per document
Photocopies Emailed	\$ 1.50 per document

ELECTION COMMISSIONER

Certified Voter Card	\$ 3.00
List of Registered Voters – Hard Copy	\$.01 per name
List of Registered Voters-Digitally	\$ 5.00 per 500 names or part thereof
List of Registered Voters – Labels	\$ 7.50 per 500 or part thereof in addition to list cost

REGISTER OF DEEDS

Documentary Stamp Tax	\$ 3.25 per Thousand of Consideration
Instrument Filing Fee	\$ 10.00 1st page; \$6.00 additional page
Certified Copy of Instrument	\$ 1.50 per page
Certificate of Discharge (DD214)	No Fee
UCC	\$ 14.00
UCC Continuation and Amendment	\$ 14.00
UCC Terminations	No Fee
Federal Tax Lien	\$ 20.00
State Tax Lien	\$ 20.00
CD of Filed Documents	\$200.00/month

Approved: _____ Date: _____

_____, Chairman, Board of Commissioners

ALG-CL-1.3: Audit Engagement Letter—Yellow Book

Seward County
Engagement Letter
FY2026

Purpose: Steps 12-13 on AP-1; Step 4 on AP-14

Conclusion: Engagement letter was prepared. Acknowledgement obtained. Established and documented understanding with client about services to be performed.

July 27, 2026
 Seward County
 Board Members and Management

We are pleased to confirm our understanding of the services we are to provide for Seward County for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units (as applicable), each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Seward County (County) as of and for the fiscal year ended June 30, 2026. The County prepares its financial statements using the cash basis of accounting, which is an other comprehensive basis of accounting (OCBOA), rather than accounting principles generally accepted in the United States of America.

Under the County's cash basis reporting framework, certain information, such as budgetary comparison schedules, is considered required supplementary information (RSI). Although this information is not part of the basic financial statements, it is considered an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of management inquiries regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance.

The following RSI is required under the County's cash basis reporting framework and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis (elected by management to be omitted)
- 2) Budgetary Comparison Schedule(s) – Cash Basis

We have also been engaged to report on supplementary information other than RSI that accompanies the County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole [in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements:

- 1) Combining Statement of Receipts, Disbursements, and Changes in Cash Basis Fund Balances - Nonmajor Funds
- 2) Schedule of Office Activities
- 3) Schedule of Taxes Certified and Collected for All Political Subdivisions in the County
- 4) Schedule of Expenditures of Federal Awards
- 5) Notes to the Schedule of Expenditures of Federal Awards

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the

financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the County and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- 1) Financial Statement Preparation
- 2) Segregation of Duties

[According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks. Describe significant risk(s) identified, including specific revenue streams identified as significant risks.]

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will

take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with in conformity with the cash basis of accounting, as described in the notes to the financial statements, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statement date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with County's cash basis of accounting or other applicable financial reporting guidelines. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for the presentation of the supplementary information in accordance with the County's cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the County's cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements and related notes of the County in conformity with the cash basis of accounting, as described in the notes to the financial statements based on information, based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to Nebraska State Auditor's Office; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Gabriel Burger Else CPA PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Nebraska State Auditor's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gabriel Burger Else CPA PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Nebraska State Auditor's Office. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Ryan L Burger, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in approximately December and to issue our reports no later than June 30.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed \$32,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the County's financial statements. Our report will be addressed to the board of directors and management of the County. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the County is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Gabriel Burger Else CPA PC

RESPONSE:

This letter correctly sets forth the understanding of the County.

Management signature: _____

Title: _____

Governance signature: _____

Title: _____

**AGREEMENT FOR EPC SERVICES
BETWEEN REGION 5 SYSTEMS AND
SEWARD COUNTY**

July 1, 2026 – June 30, 2027

THIS AGREEMENT, made and entered into between Seward County, a political subdivision of the state of Nebraska, hereinafter referred to as "County," and the Regional Behavioral Health Authority, through Region 5 Systems. The County and Region 5 Systems may hereinafter jointly be referred to as the "Parties."

WHEREAS, pursuant to Neb. Rev. Stat. 71-801 et seq. (2018), Region 5 Systems has responsibility for the operation of the publicly funded community behavioral health services program offered within its geographical boundaries, under an Interlocal Agreement to provide such services to which this County and Lancaster County are parties;

WHEREAS, the County and Region 5 Systems jointly share responsibility in the area of providing services to individuals who are acutely mentally ill; and

WHEREAS, Region 5 Systems has entered into an agreement with the County of Lancaster, through the Mental Health Crisis Center (MHCC) for the benefit of counties within Region 5 Systems, to serve as the primary provider and provide crisis stabilization services to persons placed in emergency protective custody within the geographic area served by Region 5 Systems; and

WHEREAS, Region 5 Systems has entered into agreements with Mary Lanning Hospital (MLH) and Methodist Fremont Health (MFH) for the benefit of counties within Region 5 Systems, as overflow providers to provide crisis stabilization and treatment services to persons placed in emergency protective custody within the geographic area served by Region 5 Systems; and

WHEREAS, the County desires that Region 5 Systems, through MHCC or MLH or MFH, assume the safekeeping, care, and sustenance of certain individuals who are acutely mentally ill in the County who are under the County's lawful authority pursuant to the Nebraska Statutes made and provided in such cases.

NOW THEREFORE, it is mutually agreed by and between the Parties as follows:

1. The duration of this Agreement shall be from July 1, 2026 to June 30, 2027.
2. Region 5 Systems will maintain an agreement with MHCC, MLH, and MFH, hereinafter referred to as the "Providers," to assume the safekeeping, care, and sustenance of certain adult individuals who are acutely mentally ill under the County's lawful authority.
3. In consideration of the safekeeping, care and sustenance provided by Region 5 Systems through its agreements with-MHCC, the County shall pay to Region 5 Systems the sum of \$214.00 per individual for each day or fraction thereof that such individual is in the care of the MHCC. A minimum charge of \$214.00 will be assessed for any length of stay 24 hours or less. Of this charge, Region 5 Systems will retain a \$6 administrative fee and pass through \$208 to the Mental Health Crisis Center.
4. When an emergency protective custody is initiated, prior to admittance of any individual, the law enforcement agency within the County's jurisdiction shall contact the designated Single Point of Entry (SPE) line to determine appropriate provider facility destination. The decision to admit any individual shall be at the sole discretion of the Provider.
5. Region 5 Systems shall submit itemized monthly statements to the County for individuals which were in the care of the MHCC for the preceding month. Such statements shall

include:

- a. the name and address of the individual
- b. the dates and times of admittance and discharge
- c. the per diem charges

All charges shall be paid by the County within 30 days from receipt of such statements.

6. In circumstances such as capacity overflow, where persons in emergency protective custody are served in a contracted hospital (MLH and MFH), the hospitals will bill Region 5 Systems directly at the contracted rates for EPC and acute services for eligible individuals.

In circumstances such as capacity overflow, where persons in emergency protective custody have to be served in a non-contracted hospital (i.e. Bryan LGH), Region 5 Systems will pay, when funding is available, the emergency protective custody/acute rate (\$1,130.29) to the county to help offset the cost of services to the individual. Copies of hospital bills sent to the county should be sent to networkmanagement@region5systems.net for processing.

7. The County will be billed directly by the medical services provider for any costs of medical and related services, including all prescriptions, which are provided to individuals from the Referring County, and are rendered to the individual outside of the Providers' facilities or by a separate or third party medical service provider. The County will determine its liability, if any, of said costs utilizing its policies, procedures and applicable law.
8. The County agrees that the Providers shall not be responsible for, billed for, or pay for the cost of any medical or related services, including all prescriptions, which are provided to an individual from the Referring County and are rendered to the individual outside of the Provider's facility or by a separate or third-party medical services provider.
9. The law enforcement agency within the County's jurisdiction shall provide all transportation of the individual to the Provider's facility.
10. The County shall be granted reasonable access to the Provider's facility for purposes of inspection and inquiry into the general operation of the Provider's facility.
11. In compliance with the provisions of 41 U.S.C. §4712, Region 5 Systems has a Whistleblower Policy, which is intended to encourage and enable its subcontractors or subrecipients to raise serious concerns to Region 5 Systems so that it can address and correct inappropriate conduct and actions. It is the responsibility of any representative acting on behalf of Region 5 Systems to report concerns about violations affecting Region 5 Systems.

By policy, a "whistleblower" is defined as an employee or stakeholder of Region 5 Systems who reports an activity that he/she considers to be illegal, dishonest, or fraudulent. Examples of these activities, which are violations of federal, state, or local laws, include but are not limited to: billing for services not performed or for goods not delivered; other fraudulent financial reporting or accounting practices; violations of code of ethics, policies and procedures, contractual agreements, or any suspected violations of law or regulations that govern Region 5 Systems' operations.

Region 5 Systems maintains a Corporate Compliance Program to address incidences of waste, fraud, abuse, and other questionable activities and practices as well as to address formal complaints. This means that any subcontractor or subrecipient has the right to file an incident report or complaint without fear of being harassed, retaliated or discriminated against, removed from services, or experience funding consequences because of "whistleblowing." Whistleblower protections cannot be waived by any agreement, policy,

form, or condition of employment.

Representatives conducting business on behalf of Region 5 Systems (consultants, Network Providers, subcontractors, etc.) who have concerns or complaints should consult with Region 5 Systems' Corporate Compliance Officer. Concerns or complaints may be submitted in writing directly to the Compliance Officer (for detailed instructions, see "*Grievances, Complaints, and Appeals Procedures*" on Region 5 Systems' website at <https://region5systems.net/contact-us/grievances/>).

12. County hereby agrees to and shall hold harmless and indemnify Region 5 Systems from any liability or damages for property or bodily injury, including death, which may arise from County's negligent actions under this Agreement, to the proportion such negligence contributes to this damage, injury or loss, whether such negligent action be by County or any of its employees or agents. Region 5 Systems hereby agrees to and shall hold harmless and indemnify County, from any liability or damages for property or bodily injury, including death, which may arise from Region 5 Systems' negligent actions under this Agreement, to the proportion such negligence contributes to this damage, injury or loss, whether such negligent action be by Region 5 Systems or any of its employees or agents.
13. This Agreement may be terminated by either party giving to the other party written notice of its intention to terminate at least 30 days prior to the proposed date of termination.
14. This Agreement shall become effective upon execution by both parties and shall remain in full force and effect for the period stated in paragraph #1 above, unless sooner modified or terminated as provided herein.

EXECUTED BY THE COUNTY, this date _____ .

ATTEST:

**BY THE BOARD OF COUNTY SUPERVISORS,
SEWARD COUNTY, NEBRASKA
REPRESENTATIVE:**

COUNTY CLERK

SIGNATURE

TITLE

EXECUTED BY REGION 5 SYSTEMS, this date _____ .

BY REGION 5 SYSTEMS:

SIGNATURE

TITLE



SEWARD COUNTY
PLAT SUBDIVISION APPLICATION

Date 06/15/2026

Plat Application Number 11-2026

Owner/Applicant P3SP LLC c/o Shane Peed

Address 120 W. Harvest Drive, Lincoln, NE 68521

Telephone (402) 730 - 3504 E-mail shane-peed@piedmontese.com

Owner 2/Applicant _____

Address _____

Telephone _____ E-mail _____

This application is for ☒ Short Form Plat ☐ Admin Plat ☐ Vacate/Replat

Legal description of requested subdivision: Parcel ID 800002946 Total acres 239.79

of acres to be divided 5.97 Precinct J Section 1

Township 10 Range 3 Quarter SW Zoning District A1

In Water Conservation ☐ Yes ☒ No

Fee is \$400. Please make checks payable to **Seward County Treasurer**

Receipt # 1155

Applicant 1 Shane Peed
B57214E3FC7B445...

6/15/2026

Date

Applicant 2 _____

Date

Official Use

Taxes paid in full ☒ Yes ☐ No

Sherry Lanning Deputy Treasurer
Seward County Treasurer Office

Planning Commission Recommendation Approve

W. H. Henson
Planning Commission Chair

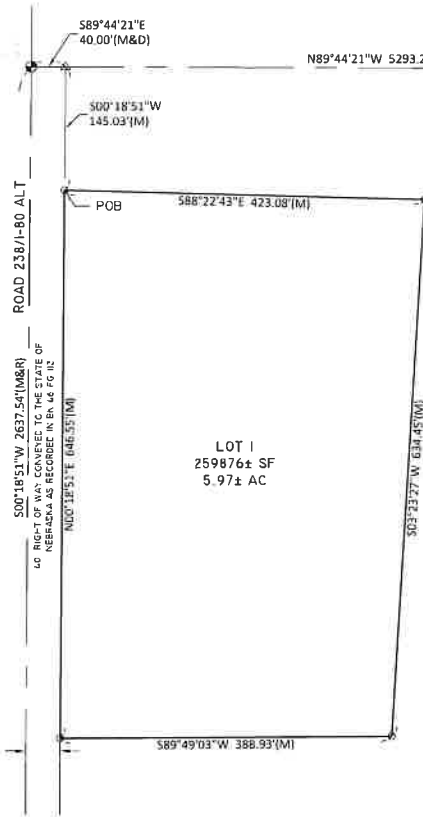
7-20-26
Date

P3SP SUBDIVISION

SEWARD COUNTY, NEBRASKA
FINAL PLAT

SURVEY OF: PART OF THE N1/2 OF THE SW QUARTER,

SECTION 16, T10N, R3E, 6TH PM



LOT 1
259876± SF
5.97± AC

N1/2SW1/4
SEC 1-T10N-R3E
(NOT A PART)

LEGAL DESCRIPTION

A PART OF LAND CONSISTING OF PART OF THE NORTH ONE-HALF (N1/2) OF THE SOUTHWEST QUARTER (SW1/4) SECTION ONE (1), TOWNSHIP TEN (10) NORTH, RANGE THREE (3) EAST OF THE SIXTH (6TH) SEWARD COUNTY, NEBRASKA, AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE WEST QUARTER CORNER OF SAID SECTION ONE; THE N1/2 ON AN ASSUMED BEARING OF S89°44'21\"/>

SAID TRACT CONTAINS A CALCULATED AREA OF 259876 SQUARE FEET OR 5.97 ACRES, MORE OR LESS.

DEDICATION OF PLAT

KNOW ALL MEN BY THESE PRESENTS, THAT P3SP, LLC, A NEBRASKA DOMESTIC LIMITED LIABILITY COMPANY, BEING THE OWNER OF THE LAND DESCRIBED HEREON, HAVE CAUSED SAME TO BE SURVEYED, SUBDIVIDED, PLATTED AND DESIGNATED AS "P3SP SUBDIVISION" IN PART OF THE NORTH ONE-HALF OF THE SOUTHWEST QUARTER (N1/2/SW1/4) OF SECTION ONE (1), TOWNSHIP TEN (10) NORTH, RANGE THREE (3) EAST OF THE SIXTH (6TH) SEWARD COUNTY, NEBRASKA, AS SHOWN ON THE ACCOMPANYING PLAT THEREOF AND THEREBY DECLARE ALL THE EASEMENTS, AS SHOWN THEREON TO THE PUBLIC FOR THEIR USE FOR VIEW OR FOR LOCATION, CONSTRUCTION AND MAINTENANCE FOR PUBLIC SERVICE THEREON, TOGETHER WITH THE RIGHTS OF ACCESS AND EGRESS THEREON, AND THEREBY PROHIBITING THE PLANTING OF TREES, BUSHES AND SHRUBS, OR PLACING OTHER OBSTRUCTIONS UPON, OVER, ALONG OR UNDERNEATH THE SURFACE OF SAID EASEMENTS; AND THAT THE FOREGOING SUBDIVISION AS MORE PARTICULARLY DESCRIBED IN THE DESCRIPTION HEREON AS APPEARS ON THIS PLAT IS MADE WITH THE FIRST CONSENT AND IN ACCORDANCE WITH THE DESIRES OF THE UNDERSIGNED OWNERS AND PERSONS HERE.

IN WITNESS WHEREOF, I HAVE AFFIXED MY SIGNATURE HERETO, AT _____ NEBRASKA, THIS ____ DAY OF _____, 2026.

SHANE M. PETT, REGISTERED AGENT
P3SP, LLC, A NEBRASKA DOMESTIC LIMITED LIABILITY COMPANY

ACKNOWLEDGMENT

STATE OF NEBRASKA
COUNTY OF SEWARD SS

ON THIS ____ DAY OF _____, 2026, BEFORE ME, A NOTARY PUBLIC WITHIN AND FOR SAID COUNTY, PERSONALLY APPEARED SHANE M. PETT, REGISTERED AGENT, P3SP, LLC, A NEBRASKA DOMESTIC LIMITED LIABILITY COMPANY, TO BE PERSONALLY KNOWN TO BE THE IDENTICAL PERSON WHOSE SIGNATURES ARE AFFIXED HERETO AND ACKNOWLEDGED THE EXECUTION THEREOF TO BE THEIR VOLUNTARY ACT AND DEED. IN WITNESS WHEREOF, I HAVE HEREONTO SUBSCRIBED MY NAME AND AFFIXED MY OFFICIAL SEAL AT _____, NEBRASKA, ON THE DATE LAST ABOVE WRITTEN.

MY COMMISSION EXPIRES _____

NOTARY PUBLIC

SURVEYOR'S CERTIFICATE

I HEREBY CERTIFY THAT ON MAY 20th, 2026, I, BRYAN ADAM BROWN, A NEBRASKA PROFESSIONAL LAND SURVEYOR NO. 852, DULY LICENSED UNDER THE LAND SURVEYORS REGULATION ACT, DO HEREBY STATE THAT I HAVE PERSONALLY SUPERVISED THE LAND AND DEPICTED ON THE ACCOMPANYING PLAT, THAT SAID PLAT IS A TRUE DEFINITION OF SAID SURVEYED PERSONALTY OR UNDER MY DIRECT SUPERVISION; THAT SAID SURVEY WAS MADE WITH REFERENCE TO KNOWN AND RECORDED MONUMENTS, MARKED AS SHOWN, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT AND IN ACCORDANCE WITH THE LAND SURVEYORS REGULATION ACT IN EFFECT AT THE TIME OF THIS SURVEY.

BRYAN ADAM BROWN, PROFESSIONAL LAND SURVEYOR NUMBER: PLS-852



APPROVALS

SEWARD COUNTY PLANNING COMMISSION

THIS PLAT OF P3SP SUBDIVISION HAS BEEN SUBMITTED TO AND APPROVED BY THE SEWARD COUNTY PLANNING COMMISSION.

SIGNED THIS ____ DAY OF _____, 2026.

COUNTY BOARD OF COMMISSIONERS

THIS PLAT OF P3SP SUBDIVISION HAS BEEN SUBMITTED TO AND APPROVED BY THE COUNTY BOARD OF COMMISSIONERS OF SEWARD COUNTY, NEBRASKA.

SIGNED THIS ____ DAY OF _____, 2026.

SEWARD COUNTY TREASURER'S CERTIFICATE

THIS IS TO CERTIFY THAT I HAVE NOTED ALL RECORDS OF SPECIAL TAXES DUE OR DELINQUENT AGAINST THE PROPERTY DESCRIBED ON THE SURVEYOR'S CERTIFICATE AND INCORPORATED IN THIS PLAT AS SHOWN BY THE RECORDS OF THIS OFFICE.

SEWARD COUNTY TREASURER _____ (DATE)

REGISTER OF DEEDS CERTIFICATE

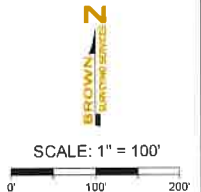
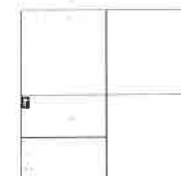
STATE OF NEBRASKA SS
COUNTY OF SEWARD

THIS IS TO CERTIFY THAT THIS INSTRUMENT WAS FILED FOR RECORD IN THE REGISTER OF DEEDS OFFICE.

DATE _____ TIME _____ DRAWER NO. _____ FILE _____

INSTRUMENT NO. _____ REGISTER OF DEEDS

LOCATION MAP



SECTION CORNER TIES

WEST 1/4 CORNER, SECTION 16, T10N, R3E

FOUND MAGNETIC STAKE AT GRADE IN N/S ASPHALT ROAD
NNW 105.65' TO NAIL WITH DISK IN POWER POLE
NNW 116.61' TO NAIL WITH DISK IN POWER POLE
SSW 120.80' TO CHISELED "X" IN EAST END OF REINFORCED CONCRETE CURB WALL
E 5.0' TO CENTERLINE N/S ASPHALT ROAD

SOUTHWEST CORNER, SECTION 16, T10N, R3E

FOUND SURVEY SPIKE WITH DISK WASHER AT GRADE IN ASPHALT ROAD INTERSECTION
NW 56.52' TO CHISELED "X" IN WEST END OF REINFORCED CONCRETE CURB WALL
NE 66.50' TO CHISELED "X" IN EAST END OF REINFORCED CONCRETE CURB WALL
SE 61.08' TO IRON PIPE WITH PLASTER SURVEY STAKE
E 7.0' TO CENTERLINE N/S ASPHALT ROAD

EAST 1/4 CORNER, SECTION 16, T10N, R3E

FOUND 5/8" REBAR 0.5' BELOW GRADE ON CENTERLINE NORTH/SOUTH COUNTY ROAD
NW 67.16' TO 5/8" REBAR
SE 66.52' TO 5/8" REBAR
NE 66.50' TO 5/8" REBAR
SE 68.12' TO "X" NAIL IN BRACE POST

LEGEND



P3SP Addition

Located in Precinct J, in the SW ¼ of Section 1, Township 10N, Range 3E.

Quarter section zoned A-1

PSP LLC C/O Shane Peed has requested a Short Form Plat. The intention of this application is to separate 5.97 acres from the existing 239.79 acres. This Short Form Plat meets the requirements for Seward County.

This parcel is not in the Water Conservation District.

This parcel does not have floodplain concerns.

Taxes are paid in full as of June 15, 2026.

FLETCHER RD

800002938

800002946

A-1

800233405

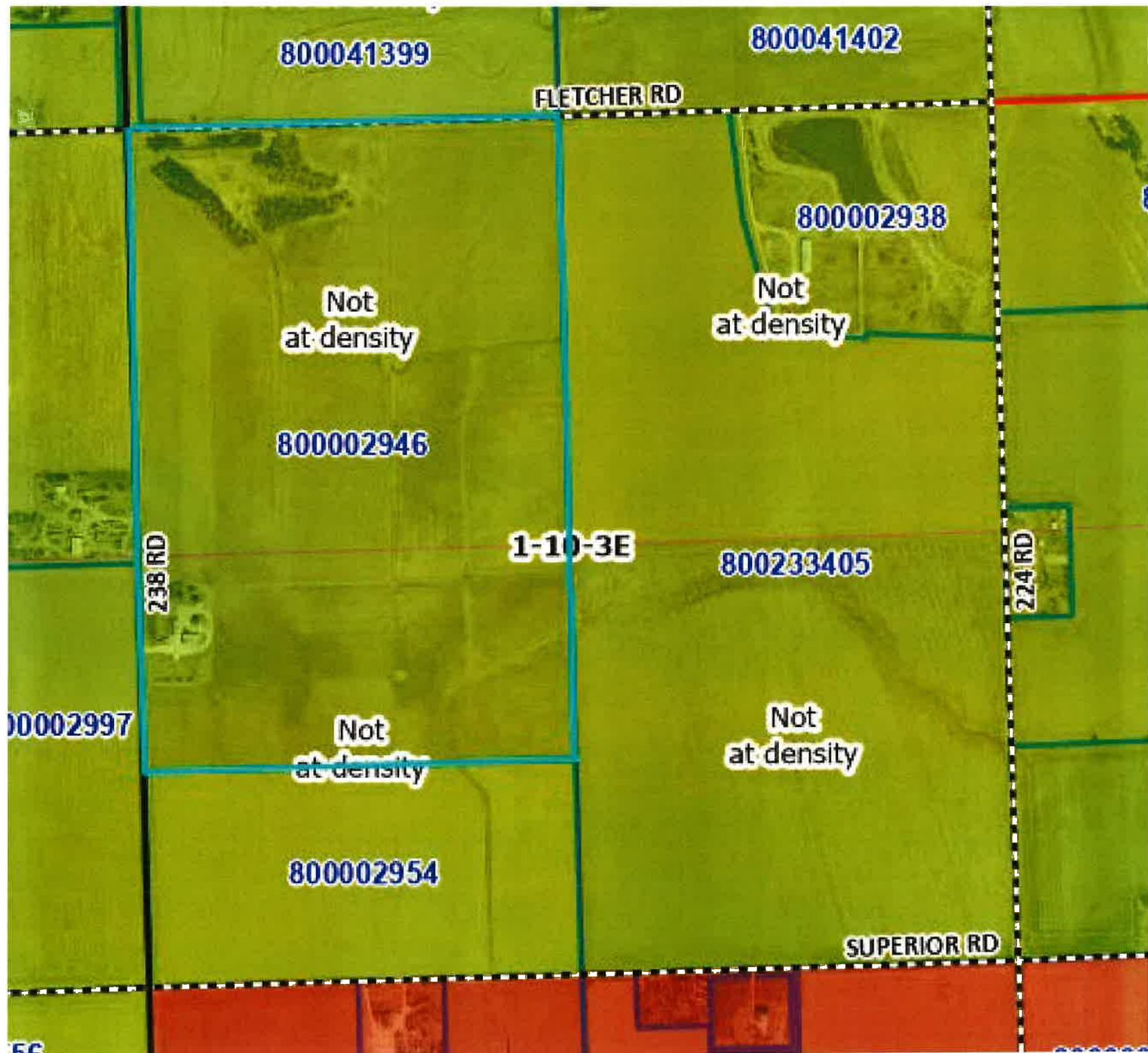
238 RD

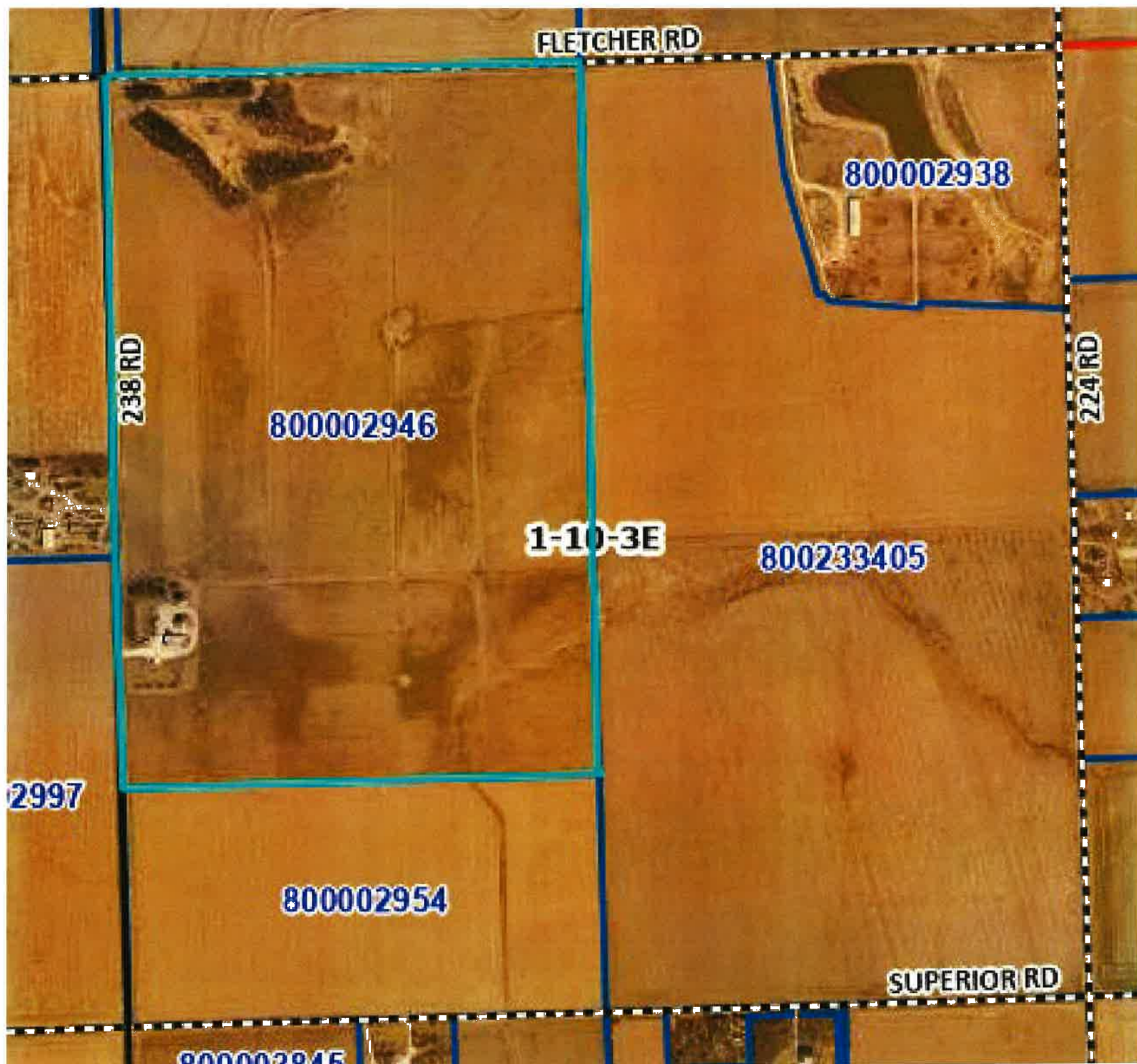
1997

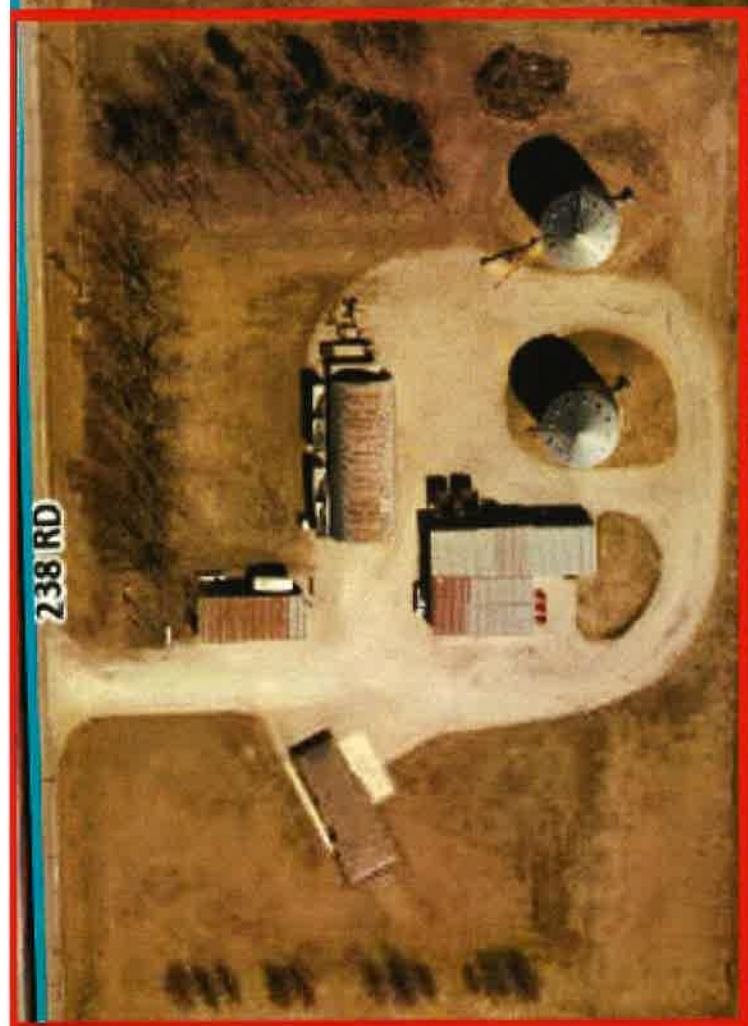
800002954

224 RD

SUPERIOR RD







800002946

1-10-3E

RESOLUTION NO _____ OF THE SEWARD COUNTY BOARD OF COMMISSIONERS

WHEREAS P3SP LLC owner Shane Peed owns approximately 239.79 acres of land and has applied for a Short Form Plat to separate 5.97 acres, and described it as a tract of land in the Southwest Quarter of, Section 1, Township 10N, Range 4 East of the 6th P.M, Seward County, Nebraska, and

WHEREAS the Short Form Plat shall be called P3SP SUBDIVISION and

WHEREAS The Seward County Planning Commission held a meeting on July 20, 2026 to consider the Short Form Plat, and

WHEREAS, the Planning Commission recommended approval of the P3SP Subdivision, with a vote of 8 For, 0 Against, and 1 Absent Not Voting, and

WHEREAS ___ No one appeared to oppose the subdivision.

___ Individuals appeared to oppose the subdivision

___ No one appeared to support the subdivision

___ Individuals appeared to support the subdivision.

___ Individuals appeared without commitment, and

THEREFORE, BE IT RESOLVED that the Seward County Board of Commissioners do hereby Approve or Deny the P3SP Subdivision, Short Form Plat, with Resolution NO: _____.

MOTION BY: _____

SECONDED BY: _____

ROLL CALL

AYES: _____	NAYS: _____
_____	_____
_____	_____
_____	_____

Chairman, Board of Commissioners

Chairman, Board of Commissioners

July 28, 2026

ATTEST: _____

Brandy Johnson, Seward County Clerk



SEWARD COUNTY
PLAT SUBDIVISION APPLICATION

Date 04/29/26

Plat Application Number 09-2026

Owner/Applicant Chicoine Leasing, LLC

Address PO Box 701, Milford NE 68405

Telephone 402.432.9396

E-mail _____

Owner 2/Applicant _____

Address _____

Telephone 402.761.4460

E-mail tyler.chicoine@negce.com

Parcel ID # 15

This application is for ☐ Short Form Plat ☐ Admin Plat ☒ Vacate/Replat

Legal description of requested subdivision: Parcel ID _____ Total acres 12.214

800200365

800228400

of acres to be divided _____ Precinct J Section 24

Township 10N Range 3E Quarter NW 1/4 Zoning District C2

In Water Conservation ☐ Yes ☒ No

Fee is \$400. Please make checks payable to **Seward County Treasurer**

Receipt # _____

Applicant 1 

4/29/26

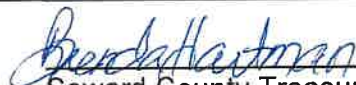
Date

Applicant 2 _____

Date

Official Use

Taxes paid in full ☒ Yes ☐ No



Seward County Treasurer Office

Planning Commission Recommendation _____

Planning Commission Chair _____

Date

Chicoine Vacate

Located in Precinct J, Section 24, Township 10N, Range 3E in the NW 1/4.

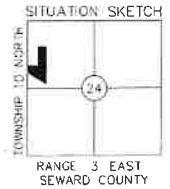
Quarter section zoned C2

Chicoine Leasing LLC has requested to vacate a tract and a lot of land. The intention of this application is to vacate Tract 6 which is a 6.89 acre tract of land on the Chicoine Subdivision Plat and Lot 2 which is a 5.58 acres lot of land on the Chicoine 1st Addition Plat. The Tract and Lot will be combined at a later date equaling 12.47 acres of land. This vacate meets the requirements for Seward County.

This parcel is not in the Water Conservation District.

This parcel does not have floodplain concerns.

Taxes are paid in full as of 4/29/2026.



CHIEF

Charles W. Marshall

CHIEF OF BUREAU, U.S. GEOLOGICAL SURVEY
MARCH 29, 1924

U.S. GEOLOGICAL SURVEY
WASHINGTON, D.C.

CERTIFICATION:
WE, THE UNDERSIGNED, MARK W. OWENS & ELIZABETH A. OWENS, HAVING PARTICULARS, UNIFORM, AND 1. HAVING, DO HEREBY CERTIFY THAT THE PLAT OF THE ESTATE, IN ACCORDANCE WITH THE 1. IN THE NW1/4 OF SECTION 24, TOWNSHIP 10 NORTH, RANGE 3 EAST, SEWARD COUNTY, NEBRASKA, BEING MORE PARTICULARLY DESCRIBED BY THE LEGAL & PUBLIC USE, CLEAR TITLE TO THE LAND & C.

WITNESS MY HAND THIS 19th DAY OF April, 2015.
Mark W. Owens
Mark W. Owens

CHICCO
UNION BANK AND TRUST COMPANY, S

ACKNOWLEDGMENT:
STATE OF Nebraska
SS
COUNTY OF Seward

ON THIS 19th DAY OF April, 2015, I, Mark W. Owens, HUSBAND AND WIFE, WHO ARE PER THE OWNER'S CERTIFICATE OF THE 10 OF DEED, MY COMMISSION EXPIRES THE 5th DAY OF May, 2015.

NOTARY PUBLIC
ACKNOWLEDGMENT:
STATE OF Nebraska
SS
COUNTY OF Seward

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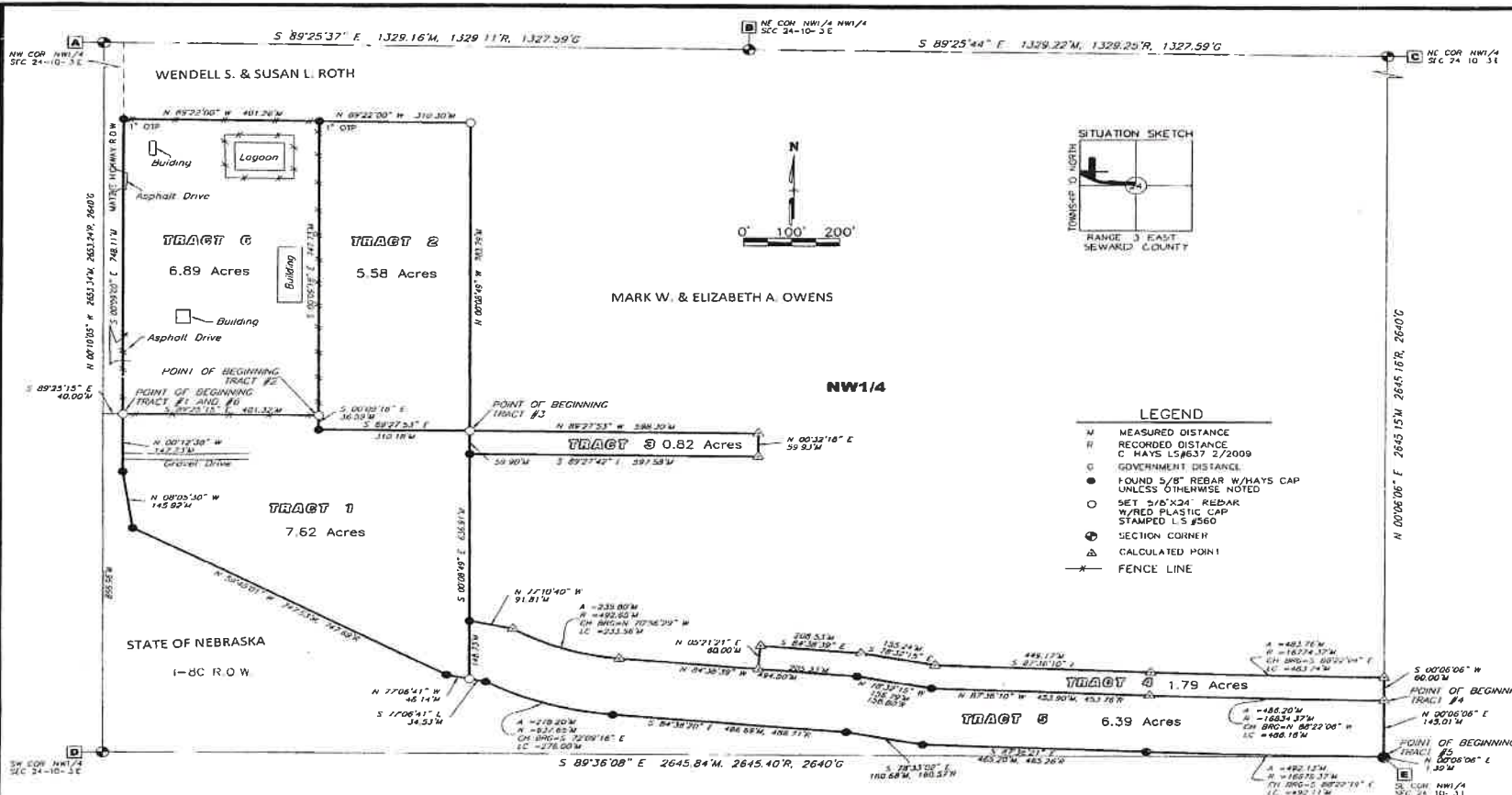
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SECTION CORNER TIES: SECTION 24, TOWNSHIP 10 NORTH, RANGE 3 EAST
[A] NW CORNER NW1/4
FOUND CONCRETE NAIL IN ASPHALT AS RECORDED IN SEWARD COUNTY SURVEY RECORDS
50.33' NW TO RR SPUR IN PP
37.35' SW TO RR NAIL IN PP
74.08' ESE TO PK W/WASHER IN CULVERT
49.48' NE TO RR NAIL IN PP
1.4' E TO CENTERLINE HWY
1.0' S TO CENTERLINE COUNTY ROAD

[B] NE CORNER NW1/4 NW1/4
FOUND 1 1/4" SQUARE SHAFI AS RECORDED IN SEWARD COUNTY SURVEY RECORDS, 0.1' BELOW GRADE
1.0' S TO CENTERLINE E-W ROAD
68.07' NW TO NW NAIL IN PP
34.48' NE TO 3/8" REDBAR W/CAP
43.64' SW TO 3/8" REDBAR W/CAP
1' W TO RANGE LINE SOUTH

[C] NE CORNER NW1/4
FOUND 1/4" OIP AS RECORDED IN SEWARD COUNTY SURVEY RECORDS, 0.3' BELOW GRADE
56.20' NE TO REBAR W/CAP
53.88' SE TO RR NAIL W/CAP
53.03' SW TO REBAR W/CAP
1' W TO RANGE LINE SOUTH

[D] SW CORNER NW1/4
CALCULATED THE CORNER FROM TIES ON PREVIOUS SURVEY COMPLETED BY CHRISTOPHER HAYS, L.S. #973 IN FEBRUARY 2008
21.78' N TO CHASEL "X" IN TOP OF BRIDGE RAIL
32.81' E TO CHASEL "X" IN TOP OF BRIDGE RAIL
112.34' NW TO SE CORNER AREA INLET DRAIN
112.34' N-NE TO SW CORNER AREA INLET DRAIN
80.66' N TO N EDGE OF CONCRETE BRIDGE DECK ON CENTERLINE CONCRETE BRIDGE DECK

[E] SE CORNER NW1/4
FOUND 1 1/2" OIP AS RECORDED IN SEWARD COUNTY SURVEY RECORDS, 0.3' BELOW GRADE
37.48' E TO 3/8" IRON PIN
32.81' N TO 3/8" IRON PIN
33.97' W TO 3/8" IRON PIN
IN E-W FENCE LINE

LEGAL DESCRIPTION TRACT 1:
A TRACT OF LAND IN THE NW1/4 OF SECTION 24, TOWNSHIP 10 NORTH, RANGE 3 EAST OF THE 6TH P.M., SEWARD COUNTY, NEBRASKA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: REFERRING TO THE SW CORNER OF SAID NW1/4, THENCE N 00°00'00" E 888.86 FT. ON THE WEST LINE OF SAID NW1/4, THENCE S 89°25'15" E, 40.00 FT. TO THE POINT OF BEGINNING, THENCE CONTINUING S 89°25'15" E, 401.32 FT., THENCE S 00°00'00" E, 36.58 FT., THENCE S 89°27'33" E, 310.18 FT., THENCE S 00°00'00" E, 636.50 FT., THENCE N 77°08'41" W, 48.14 FT., THENCE N 50°40'01" W, 742.53 FT., THENCE N 08°05'30" W, 145.92 FT., THENCE N 00°00'00" E, 147.12 FT. TO THE POINT OF BEGINNING, CONTAINING 7.62 ACRES MORE OR LESS.

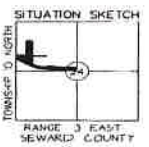
LEGAL DESCRIPTION TRACT 2:
A TRACT OF LAND IN THE NW1/4 OF SECTION 24, TOWNSHIP 10 NORTH, RANGE 3 EAST OF THE 6TH P.M., SEWARD COUNTY, NEBRASKA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: REFERRING TO THE SW CORNER OF SAID NW1/4, THENCE N 00°00'00" E 888.86 FT. ON THE WEST LINE OF SAID NW1/4, THENCE S 89°25'15" E, 40.00 FT. TO THE POINT OF BEGINNING, THENCE CONTINUING S 89°25'15" E, 36.58 FT., THENCE S 89°27'33" E, 310.18 FT., THENCE N 00°00'00" E, 636.50 FT., THENCE N 77°08'41" W, 48.14 FT., THENCE N 50°40'01" W, 742.53 FT., THENCE N 08°05'30" W, 145.92 FT., THENCE N 00°00'00" E, 147.12 FT. TO THE POINT OF BEGINNING, CONTAINING 5.58 ACRES MORE OR LESS.

LEGAL DESCRIPTION TRACT 3:
A TRACT OF LAND IN THE NW1/4 OF SECTION 24, TOWNSHIP 10 NORTH, RANGE 3 EAST OF THE 6TH P.M., SEWARD COUNTY, NEBRASKA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: REFERRING TO THE SW CORNER OF SAID NW1/4, THENCE N 00°00'00" E 888.86 FT. ON THE WEST LINE OF SAID NW1/4, THENCE S 89°25'15" E, 40.00 FT. TO THE POINT OF BEGINNING, THENCE CONTINUING S 89°25'15" E, 36.58 FT., THENCE S 89°27'33" E, 310.18 FT., THENCE N 00°00'00" E, 636.50 FT., THENCE N 77°08'41" W, 48.14 FT., THENCE N 50°40'01" W, 742.53 FT., THENCE N 08°05'30" W, 145.92 FT., THENCE N 00°00'00" E, 147.12 FT. TO THE POINT OF BEGINNING, CONTAINING 0.82 ACRES MORE OR LESS.

LEGAL DESCRIPTION TRACT 4:
A TRACT OF LAND IN THE NW1/4 OF SECTION 24, TOWNSHIP 10 NORTH, RANGE 3 EAST OF THE 6TH P.M., SEWARD COUNTY, NEBRASKA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: REFERRING TO THE SW CORNER OF SAID NW1/4, THENCE N 00°00'00" E 888.86 FT. ON THE WEST LINE OF SAID NW1/4, THENCE S 89°25'15" E, 40.00 FT. TO THE POINT OF BEGINNING, THENCE CONTINUING S 89°25'15" E, 36.58 FT., THENCE S 89°27'33" E, 310.18 FT., THENCE N 00°00'00" E, 636.50 FT., THENCE N 77°08'41" W, 48.14 FT., THENCE N 50°40'01" W, 742.53 FT., THENCE N 08°05'30" W, 145.92 FT., THENCE N 00°00'00" E, 147.12 FT. TO THE POINT OF BEGINNING, CONTAINING 1.79 ACRES MORE OR LESS.

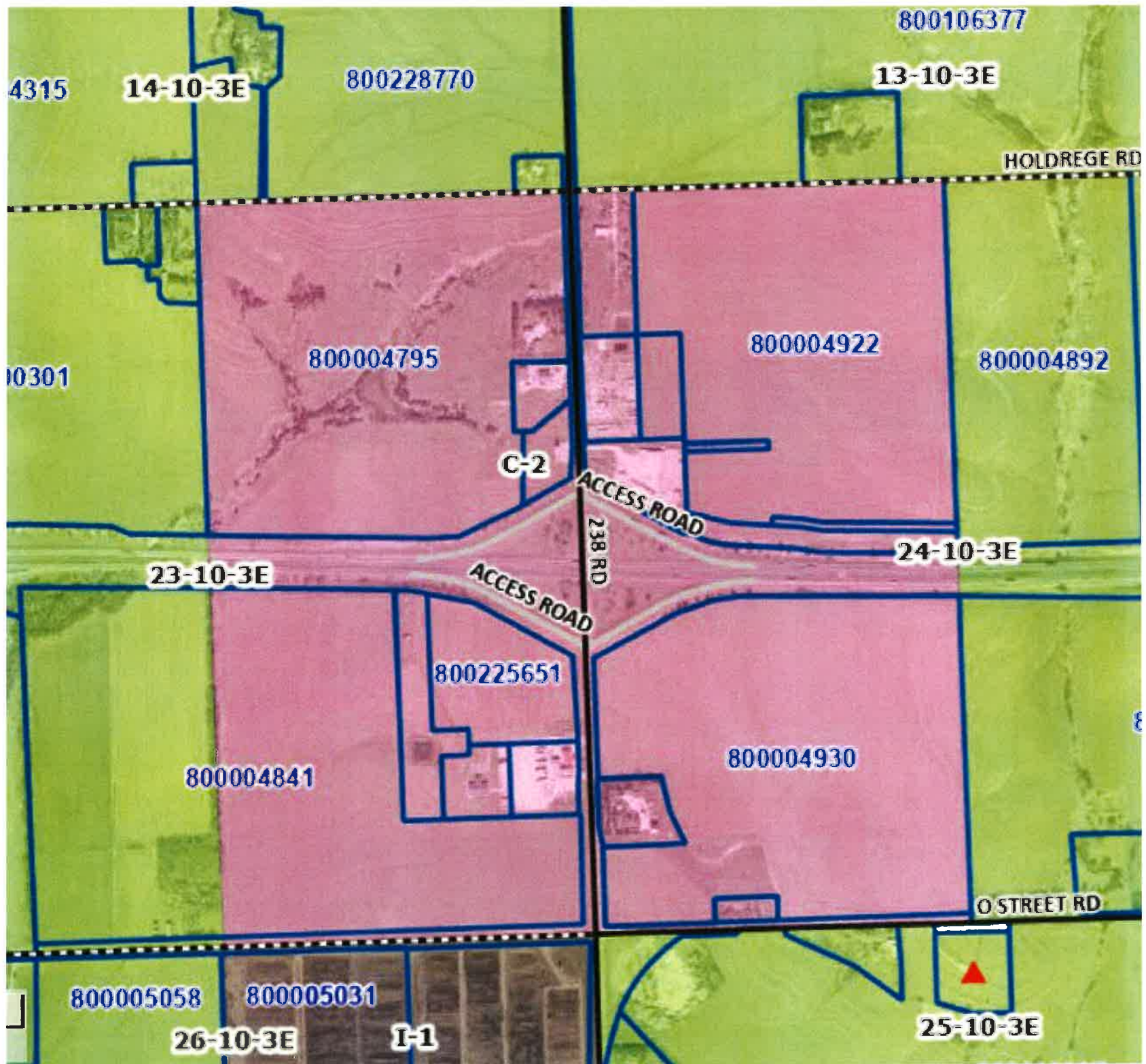
LEGAL DESCRIPTION TRACT 5:
A TRACT OF LAND IN THE NW1/4 OF SECTION 24, TOWNSHIP 10 NORTH, RANGE 3 EAST OF THE 6TH P.M., SEWARD COUNTY, NEBRASKA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: REFERRING TO THE SE CORNER OF SAID NW1/4, THENCE N 00°00'00" E, 1.39 FT. ON THE EAST LINE OF SAID NW1/4 TO THE POINT OF BEGINNING, THENCE CONTINUING N 00°00'00" E, 143.01 FT. ON SAID EAST LINE, THENCE WESTERLY ON A 10834.37 FT. RADIUS CURVE TO THE LEFT, 488.86 FT. (LONG CHORD BEARS N 89°22'15" E, 441.32 FT., THENCE N 488.18 FT.), THENCE N 89°36'12" W, 453.90 FT., THENCE N 78°35'15" W, 106.78 FT., THENCE N 84°38'38" W, 484.50 FT., THENCE WESTERLY ON A 49245.65 FT. RADIUS CURVE TO THE LEFT, 235.80 FT. (LONG CHORD BEARS N 70°26'29" E, 233.56 FT.), THENCE N 77°10'40" W, 91.81 FT., THENCE S 00°00'00" E, 148.73 FT., THENCE S 77°06'41" E, 34.53 FT., THENCE EASTERLY ON A 632.89 FT. RADIUS CURVE TO THE LEFT, 278.30 FT. (LONG CHORD BEARS S 32°06'14" E, 278.00 FT.), THENCE S 84°38'38" W, 484.50 FT., THENCE S 78°35'15" E, 180.84 FT., THENCE S 87°36'21" E, 475.20 FT., THENCE EASTERLY ON A 16979.37 FT. RADIUS CURVE TO THE RIGHT, 492.12 FT. (LONG CHORD BEARS N 89°22'15" E, 492.12 FT.) TO THE POINT OF BEGINNING, CONTAINING 6.39 ACRES MORE OR LESS.

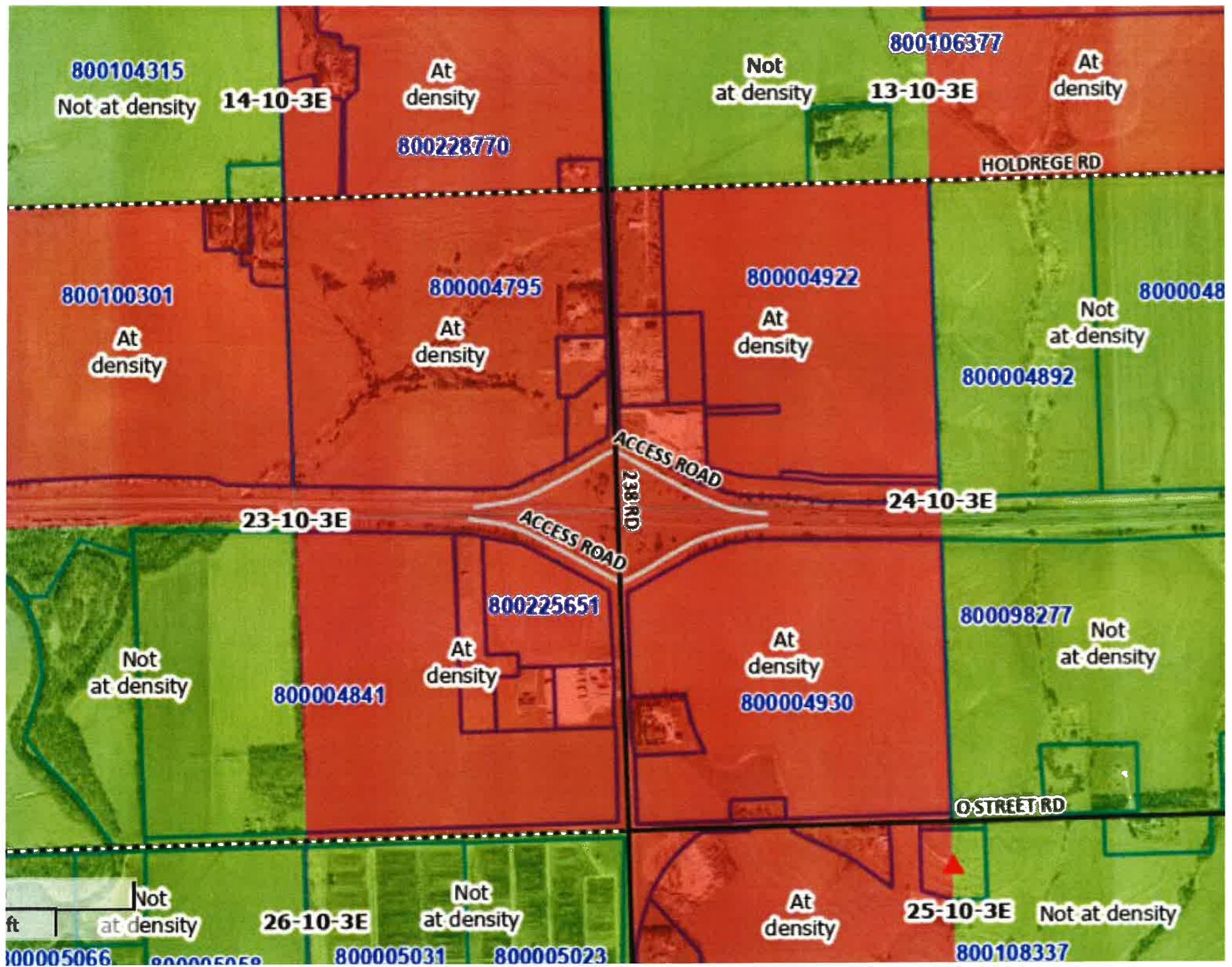
LEGAL DESCRIPTION TRACT 6:
A TRACT OF LAND IN THE NW1/4 OF SECTION 24, TOWNSHIP 10 NORTH, RANGE 3 EAST OF THE 6TH P.M., SEWARD COUNTY, NEBRASKA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: REFERRING TO THE SW CORNER OF SAID NW1/4, THENCE N 00°00'00" E 888.86 FT. ON THE WEST LINE OF SAID NW1/4, THENCE S 89°25'15" E, 40.00 FT. TO THE POINT OF BEGINNING, THENCE CONTINUING S 89°25'15" E, 36.58 FT., THENCE S 89°27'33" E, 310.18 FT., THENCE N 00°00'00" E, 636.50 FT., THENCE N 77°08'41" W, 48.14 FT. TO SAID N.W. LINE, THENCE S 00°00'00" E, 748.11 FT. ON SAID R.O.W. LINE AND TO THE POINT OF BEGINNING, CONTAINING 6.89 ACRES MORE OR LESS.



- LEGEND
- M MEASURED DISTANCE
 - R RECORDED DISTANCE
 - C HAYS L58637 2/2009
 - G GOVERNMENT DISTANCE
 - FOUND 5/8" REBAR W/HAYS CAP UNLESS OTHERWISE NOTED
 - SET 3/8"X34" REBAR W/RED PLASTIC CAP STAMPED L.S. #560
 - SECTION CORNER
 - △ CALCULATED POINT
 - FENCE LINE

SHEET: 1 of 1	TITLE CHICONE SUB
DATE: 3/12/2015	PROJECT SECTION 24, TOWNSHIP RANGE 3 EAST, SEWA
KW JOB # 1502231	
DRAWN BY: SEB	
REVISIONS:	





800100867

800200365

800228400

24-10-3E

0

238 RD



800100867

800200365

800228400

24-10-3E

0
238 RD

RESOLUTION NO _____ OF THE SEWARD COUNTY BOARD OF COMMISSIONERS

WHEREAS Chicoine Leasing LLC has applied to vacate Lot 2 of the Chicoine 1st Addition Plat as described as a tract of land in the Northwest Quarter of Section 24, Township 10N, Range 3 East of the 6th P.M, Seward County, Nebraska and filed with the Seward County Clerk.

WHEREAS The Seward County Planning Commission held a meeting on May 18,2026 to consider the Vacate, and

WHEREAS, the Planning Commission recommended approval of the vacate of Tract 6 of Chicoine Subdivision Plat and Lot 2 of Chicoine 1st Addition Plat, with a vote of 8 For, 0 Against, and 1 Absent Not Voting, and

WHEREAS, the County Board has reviewed the application and the recommendation of the Planning Commission

WHEREAS, the County Board finds in accordance with Subdivision Regulation section 3.06 that:

1. The Plat to be vacated is a legal plat of record;
2. Vacation of the subdivision will not interfere with development of, nor deny access via public thoroughfare to, adjoining properties or utility services or other improvements;
3. Vacation of the subdivision will not be contrary to the Comprehensive Plan.

WHEREAS ___ No one appeared to oppose the subdivision.

___ Individuals appeared to oppose the subdivision

___ No one appeared to support the subdivision

___ Individuals appeared to support the subdivision.

___ Individuals appeared without commitment, and

THEREFORE, BE IT RESOLVED that the Seward County Board of Commissioners do hereby Approve or Deny the vacate of Lot 2 of Chicoine 1st Addition Plat , with Resolution NO: _____.

MOTION BY: _____

SECONDED BY: _____

ROLL CALL

AYES: _____ NAYS: _____

Chairman, Board of Commissioners Chairman, Board of Commissioners

July 27, 2026

ATTEST: _____

Brandy Johnson, Seward County Clerk

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___ Individuals appeared to oppose the subdivision

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___ Individuals appeared to support the subdivision.

___ Individuals appeared without commitment, and

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MOTION BY: _____

SECONDED BY: _____

ROLL CALL

AYES: _____ NAYS: _____

Chairman, Board of Commissioners Chairman, Board of Commissioners

July 27, 2026

ATTEST: _____

Brandy Johnson, Seward County Clerk