

July 21, 2026

Seward County Board of Equalization

State of Nebraska)
County of Seward) ss.

A regular meeting of the Seward County Board of Equalization was convened in open and public session at 8:30 on July 21, 2026 in the Commissioner's room at the Seward County Courthouse. Notice of the meeting was posted on the Courthouse bulletin board, on the Commissioner's Room door, on the Seward County website: sewardcountyne.gov and published in the Seward County Independent. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours. The agenda is held open until one business day prior to the meeting for appearance before the Board. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting.

The Seward County Board of Equalization convened on July 21, 2026 at 8:30 a.m.

Present: Chairperson: Misty Ahmic
Members: Raegan Hain, Darrell Zabrocki, Scott Pekarek
County Clerk: Brandy Johnson
County Assessor: Marilyn Hladky

The Chairperson noted that the public meeting information is posted as required by law and available for public distribution if requested.

The Pledge of Allegiance was recited.

Moved by Hain and seconded by Zabrocki to approve the minutes of July 14, 2026.
Affirmative Vote: Hain, Zabrocki, Pekarek, Ahmic Motion Carried

The first protest was for Royce Bluhm. No one was present to speak at said hearing.

Moved by Hain and seconded by Pekarek to accept the Assessor's recommendation for Protest No. 2026-18 for Royce Bluhm, no change in the amount of \$642,357 based upon the Assessor's testimony and recommendation for the property described as the NE ½ NE ¼ of Section 16, Township 11 North, Range 2 East of the 6th P.M.
Affirmative Vote: Hain, Pekarek, Zabrocki, Ahmic Motion Carried

The next protest was for Jennifer Rauscher. Rauscher was present to give information on the protest.

Moved by Zabrocki and seconded by Hain to accept the Assessor's recommendation for Protest No. 2026-19 for Jennifer Rauscher and, after inspection and review of the property, reduce the value for the change of the condition or grade or for the correction of property components to \$291,954 for the property described as part of the SE ¼ SE ¼ NE ¼ in Section 4, Township 10 North, Range 4 East of the 6th P.M.
Affirmative Vote: Zabrocki, Hain, Pekarek, Ahmic Motion Carried

The next protest was for Michael & Rebecca Walters. No one was present to speak at said hearing.

Moved by Hain and seconded by Zabrocki to accept the Assessor's recommendation for Protest No. 2026-20 for Michael & Rebecca Walters and, after review of the property, reduce the value to equalize with other like property to \$764,323 for the property described as a tract in the NW ¼ of Section 35, Township 12 North, Range 4 East of the 6th P.M.
Affirmative Vote: Hain, Zabrocki, Pekarek, Ahmic Motion Carried

Hladky presented information on Protest No. 2026-11 for Kach 526, LLC. The protest was heard on July 7, 2026, with no decision made at that time.

Moved by Hain and seconded by Pekarek to accept the Assessor’s recommendation for Protest No. 2026-11 for Kach 526, LLC and, after inspection and review of the property, reduce the value for the change of the condition or grade or for the correction of property components to \$222,773 for the property described as Seward Hendrix Compound Subdivision Lot 3.

Affirmative Vote: Hain, Pekarek, Zabrocki, Ahmic Motion Carried

Hladky presented information on Protest No 2026-12 for Kach 508, LLC. The protest was heard on July 7, 2026, with no decision made at that time. Hain noted that the form was not complete when filed. Hladky reported that a change in the valuation was needed, due to the correction of property components, and suggested adding it to the Change of Valuation Notices.

Moved by Hain and seconded by Zabrocki to dismiss Protest No. 2026-12, as the protest form filed was not complete.

Affirmative Vote: Hain, Zabrocki, Pekarek, Ahmic Motion Carried

Hladky presented information on Protest No. 2026-2 for Jeff Culp. The protest was heard on June 30, 2026 with no decision made at that time.

Moved by Zabrocki and seconded by Hain to accept the Assessor’s recommendation for Protest No. 2026-2 for Jeff Culp and make no change to the valuation of \$85,173 based upon the Assessor’s testimony and recommendation for the property described as Lots 10 & 11, Block 3, Boyes and South Seward Addition.

Affirmative Vote: Zabrocki, Hain, Pekarek, Ahmic Motion Carried

Moved by Hain and seconded by Zabrocki to approve the Assessor’s Change of Valuation Notices, including the addition of parcel number 800094794 for Kach 508, LLC.

July 21, 2026		2026 CBOE Change of Valuation Notices
800103599	500 Heartland Park Dr NE PropcoLLC	Seward Heartland Park Est, Blk 1, #Lt 1
800226340	Kevin & Erica Anderson	23-9-3, HRA Farms Add in SW1/4, 7.66 Ac
800222083	Aric & Tiffany Allen	Goehner Culver Add, Lt 7
800208145	Jeff Culp	32-11-4 #N1/4 NE1/4&#N1/2N1/2S1/2NE1/4, 40.83 Ac
800036042	Karen Kimsey	24-11-2 Seward View Sub, Lt 1, 1.03 Ac
800232080	Paul & Roxanne Knutson	Seward Prairie View Add, Blk 1, Lt 15
800225228	JB Ag LLC Joshua & Brittany Blum	33-12-4 #E1/2 SW1/4, 38.18 Ac
800222067	James A & Kathleen A Long	Goehner Culver Add, Lts 4-5
800102568	Peters, Pamela K (Trustee)	17-11-4 SW1/4 NW1/4& .05 Ac Tr in SE1/4 NW1/4, 40.05 Ac
800094794	Kach 508 LLC	Seward Hendrix Compound Sub, Lt 2

Chair Seward County Board of Equalization	Date
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Affirmative Vote: Hain, Zabrocki, Pekarek, Ahmic Motion Carried

Hladky presented information on the Assessor’s Three Year Plan of Assessment.

Moved by Zabrocki and seconded by Hain to accept the Assessor’s Three Year Plan of Assessment.

Affirmative Vote: Zabrocki, Hain, Pekarek, Ahmic Motion Carried

Hladky updated the Commissioners on activities of her department.

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

Moved by Zabrocki and seconded by Hain to adjourn at 9:04 a.m.

Affirmative Vote: Zabrocki, Hain, Pekarek, Ahmic

Motion Carried

State of Nebraska)

County of Seward) ss.

I, Brandy Johnson, the undersigned County Clerk of Seward County, Nebraska do hereby certify the foregoing minutes are true and are part of the official records of this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 28th day of July 2026.

County Clerk

Chairperson

July 21, 2026 Seward County Board of Commissioners

State of Nebraska)

County of Seward) ss.

A regular meeting of the Seward County Board of Commissioners was convened in open and public session at 9:15 a.m. on July 21, 2026 in the Commissioner's room at the Seward County Courthouse. Notice of the meeting was posted on the Courthouse bulletin board, on the Commissioner's Room door, on the Seward County website: sewardcountyne.gov and published in the Seward County Independent. The agenda for all meetings is kept continually current and is available for public inspection at the County Clerk's Office during normal business hours. The agenda is held open until one business day prior to the meeting for appearance before the Board. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting.

The Seward County Board of Commissioners convened on July 21, 2026 at 9:15 a.m.

Present: Chairperson: Misty Ahmic

Members: Raegan Hain, Scott Pekarek, Darrell Zabrocki

County Clerk: Brandy Johnson

Deputy County Attorney Barbara Armstead was present as legal counsel.

The Chairperson noted that the public meeting information is posted as required by law and available for public distribution if requested.

The Pledge of Allegiance was recited.

Moved by Zabrocki and seconded by Pekarek to approve the minutes of July 14, 2026.

Affirmative Vote: Zabrocki, Pekarek, Hain, Ahmic

Motion Carried

Commissioner Reports:

Commissioner Hain reported that five members will need to be appointed to the Aging Advisory Board, she had a meeting with Senator Hughes' Legislative Aide, Matt Howe and Commissioner Ahmic, visited the Missile Base shop to look at the recently purchased used motor grader, had a meeting at the County Attorney's Office, and completed the Aging Services budget and submitted it to the County Clerk.

Commissioner Zabrocki reported he attended a 4th of July Committee meeting, visited the Missile Base shop to look at the recently purchased used motor grader for the Road Department, continues to spend time working in the Public Transit office, participated in

a second interview with an applicant for the vacant Public Transit Director position, attended a meeting at the Sheriff's Office, and completed the audit of the Sheriff's inventory.

Commissioner Ahmic reported she had a meeting with Commissioner Zabrocki and Human Resources, attended a meeting with Senator Hughes' Legislative Aide, Matt Howe and Commissioner Hain, and noted that he has followed up with them several times since that meeting, had a meeting with the Saline County Highway Superintendent and one of their Commissioners, met with Tim Dworak and Brian Foral at a county owned property near Milford, participated in an interview for Seward County Chamber & Development Partnership (SCCDP), has attended several SCCDP personnel meetings, visited the Missile Base shop to look at the recently purchased used motor grader for the Road Department, received a call and an email about a road and visited with the Highway Superintendent about it, attended a meeting at the County Attorney's Office, attended a Planning Commission meeting, and met with Commissioner Pekarek and the Seward City Administrator regarding a potential water study.

Commissioner Pekarek reported he rode with a Road Department truck driver to a gravel pit, attended a CASA board meeting, attended a Planning Commission meeting, and visited the Missile Base shop to look at the recently purchased used motor grader for the Road Department.

Moved by Zabrocki and seconded by Pekarek to authorize the Chair to sign the 2025 Sub-Recipient Agreement with Nebraska Emergency Management Agency (NEMA) for Emergency Management Performance Grant.

Affirmative Vote: Zabrocki, Pekarek, Hain, Ahmic

Motion Carried

Shari Weber, Deb Aegerter and Heather Lytle, representing Blue Valley Community Action (BVCA), were present to give their annual report and request for funding.

Zabrocki led discussion on appointing the Public Transit Director. He reported that the Hiring Committee interviewed a number of applicants and presented their recommendation.

Moved by Zabrocki and seconded by Hain to appoint Jalisa Gruhn as the Public Transit Director, beginning August 3, 2026.

Affirmative Vote: Zabrocki, Hain, Pekarek, Ahmic

Motion Carried

Sara Stenger, Detention Center Director, was present to discuss payment options to Accurate Controls for the VMS System and Security Control Computer Upgrade for the Justice Center. One payment has already been made for the upgrade from the Inheritance Fund. Nebraska state statute allows county governments to exceed the property tax spending cap by utilizing a Public Safety Exception, permitting them to levy property taxes above the baseline levy to fund core public safety services. After a brief discussion, it was decided that, because this upgrade qualifies as a Public Safety Exception, the Board is in favor of taking a budget exception for the payment of the remaining balance owed of \$203,588.00 to Accurate Controls. This amount will be added to the Detention Center's General Fund budget as an exception.

Moved by Hain and seconded by Zabrocki to enter into Executive Session at 9:55 a.m. to discuss strategy and potential litigation.

Affirmative Vote: Hain, Zabrocki, Pekarek, Ahmic

Motion Carried

Moved by Zabrocki and seconded by Hain to come out of Executive Session at 11:25 a.m.

Affirmative Vote: Zabrocki, Hain, Pekarek, Ahmic

Motion Carried

The Chair stated that Strategy and Potential Litigation were discussed, and no decisions were made.

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

Other Business Matters to Address When Time Allows

5. Discuss/Action – Public/Organizations/Officials
6. Commissioner Reports
7. Discuss/Action – Updated Fee Schedule for County Clerk’s Office
8. Discuss/Action – Approve Sheriff’s Department 2024-2025 Inventory
9. Discuss/Action – Agenda for August 4, 2026

9:15 a.m. Discuss/Action – Veteran of the Month

The Commissioners recessed at 11:27 a.m. to go to the Detention Center for the quarterly jail inspection.

Ahmic is absent at 11:27 a.m.

The Commissioners reconvened at 11:48 a.m. at the Justice Center to perform the quarterly jail inspection.

Moved by Hain and seconded by Pekarek to adjourn at 12:08 p.m.

Affirmative Vote: Hain, Pekarek, Zabrocki

Motion Carried

State of Nebraska)

County of Seward) ss.

I, Brandy Johnson, the undersigned County Clerk of Seward County, Nebraska do hereby certify the foregoing minutes are true and are part of the official records of this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 28th day of July 2026.

County Clerk

Chairman