

September 22, 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 September 22, 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 September 22, 2026 at 8:30 a.m.

Present: Chairperson: Misty Ahmic
Members: Raegan Hain, Darrell Zabrocki, Jonathan Curtis,
Scott Pekarek
County Clerk: Brandy Johnson
Deputy County Assessor: Stacey Rediger

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 Hain to approve the minutes of September 8, 2026.
Affirmative Vote: Zabrocki, Hain, Pekarek, Curtis, Ahmic Motion Carried

Moved by Pekarek and seconded by Curtis to approve tax list corrections:

- a. 481-23R – Steven C. & Lisa A. Bennet
- b. 482-23R – Jeffery A. & Julie Harriman
- c. 483-23R – Russell D. & Dianne M. Bush
- d. 484-23R – Virginia Kohtz
- e. 485-23R – Marlys D. Lehr
- f. 486-23R – Randal A. & Marcia A. Newsome
- g. 487-23R – Dean A. & Denise F. Thoreson
- h. 488-23R – Ronald A. & Patricia A. Urbanek
- i. 489-23R – Ronald D. & Mary T. Van Andel
- j. 490-23R – Murleen A. Van Dyke, Trustee
- k. 491-23R – Joan Knoell
- l. 492-23R – Carol Mayfield
- m. 218-25P – 6th Street Café – Personal Property

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

Moved by Pekarek and seconded by Zabrocki to approve the Change of Valuation Notices.

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

Rediger updated the Commissioners on activities of her department.

Known items on the agenda for Board of Equalization on October 13, 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 September 22, 2026
4. Discuss/Action – Assessor Information Update

Moved by Zabrocki and seconded by Hain to adjourn at 8:36 a.m.
Affirmative Vote: Zabrocki, Hain, Pekarek, Curtis, 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 13th day of October 2026.

County Clerk

Chairperson

September 22, 2026 Seward County Board of Commissioners

State of Nebraska)
County of Seward) ss.

A meeting of the Seward County Board of Commissioners to hold a Public Hearing for the Seward County Budget for the 2026-2027 Fiscal Year was convened in open and public session at 8:47 a.m. on September 22, 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 September 22, 2026 at 8:47 a.m.

Present: Chairperson: Misty Ahmic
Members: Raegan Hain, Scott Pekarek, Jonathan Curtis,
Darrell Zabrocki
County Clerk: Brandy Johnson

County Attorney Wendy Elston 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 Hain and seconded by Zabrocki to open the Public Hearing for the 2026-2027 Seward County Budget at 8:48 a.m.

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

No one spoke in favor, opposition, or neutral position of the proposed budget.

Moved by Zabrocki and seconded by Hain to close the Public Hearing at 8:53 a.m.
Affirmative Vote: Zabrocki, Hain, Pekarek, Curtis, Ahmic Motion Carried

Moved by Curtis and seconded by Zabrocki to adjourn the budget meeting at 8:53 a.m.

Affirmative Vote: Curtis, Zabrocki, Pekarek, Hain, 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 29th day of September 2026.

County Clerk

Chairman

September 22, 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 8:53 a.m. on September 22, 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 September 22, 2026 at 8:53 a.m.

Present:

Chairperson: Misty Ahmic

Members: Raegan Hain, Scott Pekarek, Jonathan Curtis,

Darrell Zabrocki

County Clerk: Brandy Johnson

County Attorney Wendy Elston 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 Curtis and seconded by Hain to approve the minutes of September 15, 2026.

Affirmative Vote: Curtis, Hain, Zabrocki, Pekarek, Ahmic

Motion Carried

Moved by Hain and seconded by Curtis to approve claims through September 11, 2026.

SEWARD COUNTY CLAIMS THROUGH SEPTEMBER 11, 2026			
ALLO COMMUNIC	\$3,238.50	DALE JOHNSON ENT	\$27,431.56
AMERITAS LIFE INS	\$19,051.10	FARMERS COOP	\$3,051.87
BERN'S BODY SHOP	\$1,000.00	HEARTLAND TIRES	\$2,819.56
BLACK HILLS ENERGY	\$947.09	JOHN DEERE FINANCIAL	\$60.49
BURESH LAWN CARE	\$700.00	JOHNSON SAND & GRAVEL	\$31,810.86
CENTRALSQUARE TECH	\$15,400.17	JONES BANK (FICA)	\$4,725.54
CHARTER COMMUNIC	\$136.78	KRIHA FLUID POWER CO	\$575.32

CLERK OF DIST CRT	\$831.00	MEDICAL ENTERPRISES	\$36.00
CORI J STAVA	\$1,076.86	MEMORIAL CLINIC	\$72.00
CULLIGAN	\$113.45	MIDWEST AUTO PARTS	\$180.29
DIAMOND DRUGS	\$777.77	NE EQUIPMENT	\$16,500.00
EAKES OFFICE PLUS	\$44.54	NEXTLINK AIS	\$51.07
ELIZABETH SAMUELSON	\$3,437.50	NMC, LLC	\$2,607.33
EMBASSY SUITES HOTELS	\$181.65	NORRIS PUBLIC POWER	\$686.00
FARMERS COOP	\$10,471.17	OREILLY AUTOMOTIVE	\$210.15
FGH LAW OFFICE	\$5,003.30	PAC N SAVE	\$108.26
GARCIA CLINICAL LAB	\$5.00	POMP'S TIRE SERVICE	\$2,948.30
GREAT PLAINS COMMUNIC	\$629.89	RDO TRUCK CENTERS	\$278.43
HERPOLSHEIMERS	\$631.78	SOARIN GROUP, LLC	\$397.00
HOMETOWN LEASING	\$348.35	VERIZON CONNECT NWF	\$687.49
IHS PHARMACY	\$379.20	VILLAGE OF GARLAND	\$56.08
JONES BANK (FICA)	\$18,678.16	VISA	\$778.55
JOSHUA STRUBLE	\$243.60	WILLIAM F HARTMANN JR	\$3,445.00
KEARNEY INVEST CORP	\$699.75	MIDWEST ENGINEERING	\$9,790.00
KOTIK & MCCLURE, ATTYS	\$1,568.75	DAVISSON FURNITURE CNTR	\$43.94
LANCASTER CO SHERIFF	\$18.05	PAC N SAVE	\$587.23
LANGUAGE LINE SERV	\$2.36	SWEET TEA MARKETING	\$58.00
LEE'S REFRIGERATION	\$102.15	VISA	\$105.00
MEMORIAL HOSPITAL	\$468.80	SEWARD CO HLTH CLM FND	\$100,000.00
MEMORIAL CLINIC	\$236.00	ALLO COMMUNICATIONS	\$32.83
MIDWEST AUTOMOTIVE	\$1,552.97	AMERITAS LIFE INS	\$152.35
NE ASSN OF CO OFFICIALS	\$40.00	JONES BANK (FICA)	\$172.66
NORRIS PUBLIC POWER	\$730.19	AMERITAS LIFE INS CORP	\$182.46
OREILLY AUTOMOTIVE	\$15.74	JONES BANK (FICA)	\$175.91
PAPER TIGER SHREDDING	\$129.00	NORRIS PUBLIC POWER	\$102.42
PHYSICIANS LAB SERV	\$2,875.00	PAC N SAVE	\$59.90
POLLACK AND BALL	\$893.75	AMERITAS LIFE INS	\$202.12
RED WILLOW CO SHERIFF	\$8.19	JONES BANK (FICA)	\$165.01
SANDRA SCHATZ, PHD	\$465.00	AMERITAS LIFE INS	\$1,678.51
SEWARD CO INDEPENDENT	\$189.72	CHARTER COMMUNIC	\$51.96
SEWARD SHERIFF UNCOL FEES	\$182.00	FIBER PLATFORM	\$327.00
SEWARD CO SHERIFF	\$39.90	FIRST WIRELESS	\$3,720.00
SEWARD LUMBER	\$224.82	JONES BANK (FICA)	\$1,764.77
SHIFFERMILLER LAW	\$1,412.50	NORRIS PUBLIC POWER	\$288.00
SOARIN GROUP	\$207.00	PAC N SAVE	\$59.90
SPORTS EXPRESS	\$152.00	PAPER TIGER SHREDDING	\$43.00
ST OF NE DAS ST ACCNTNG	\$618.50	SOARIN GROUP	\$288.00
SVEHLA LAW	\$406.25	CENTURYLINK	\$4,654.58
THOMSON REUTERS-WEST	\$1,289.98	CHARTER COMMUNIC	\$242.82
TRANSUNION RISK	\$1,165.00	CIDNET	\$2,882.40
TRINITY SERVICES GRP	\$8,288.70	SUMMIT FOOD SERV	\$640.02
VISA	\$1,391.69	VISA	\$108.99
WALL, ROBERT	\$375.00	WELLBEING INITIATIVE	\$625.00
WELLS FARGO FIN LEASING	\$230.66	SALARIES	\$364,201.66
WESTERN OIL II	\$60.00	GROSS SALARIES INCLUDE DEDUCTIONS TO:	
ALLO COMMUNIC	\$112.46	AMERITAS DENTAL	
AMERITAS LIFE INS CORP	\$4,538.55	AMERITAS VISION	
BEATRICE CONCRETE CO	\$18,932.90	COLONIAL SUPPLEMENTAL INSURANCE	
BEAVER HARDWARE	\$8.79	MID AMERICAN CO WISCONSIN	
BLACK HILLS ENERGY	\$50.28	POINT C	
CROUCH'S HARDWARE	\$166.86	LPL FINANCIAL	

Affirmative Vote: Hain, Curtis, Pekarek, Zabrocki, Ahmic

Motion Carried

Moved by Zabrocki and seconded by Hain to approve the consent agenda consisting of:

- Sheriff Fee & Mileage Reports for July 2026 - \$1,205.00 & \$843.77
- Surplus Property Disposal Request for the Detention Center
- Utility Permit for Norris Public Power to Bore Under 224th Road, 550' North of Van Dorn Road in the SW ¼ of Section 31, Township 10 North, Range 4 East of the 6th P.M.

Affirmative Vote: Zabrocki, Hain, Curtis, Pekarek, Ahmic

Motion Carried

Marissa Pfile, Zoning Administrator, updated the Commissioners on activities of her department.

Commissioner Reports:

Commissioner Hain reported she met with the Human Resources Director, attended a "Priority 1" meeting with Juvenile Comprehensive Plan team members, contacted three individuals regarding potentially joining the Aging Advisory Board and has received one application back that will be forwarded to the Aging Services Program Manager, and also reported that she will be meeting with the Aging Services Program Manager on Friday.

Commissioner Zabrocki reported he attended a Seward City Council meeting, attended a 911 meeting via telephone with the E911 Director, and keeps touching base with the new Public Transit Director.

Sara Stenger, Detention Center Director, was present to discuss the Annual Service Agreement with Tek84 for body scans at the Detention Center.

Moved by Hain and seconded by Curtis to authorize the Chair to sign the Annual Service Agreement with Tek84 for body scans at the Detention Center.

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

Stenger also gave information on a renewal letter with Advanced Correctional Healthcare for the Detention Center.

Moved by Hain and seconded by Pekarek to authorize the Chair to sign the Renewal Letter with Advanced Correctional Healthcare, Inc. for the Detention Center.

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

Moved by Zabrocki and seconded by Pekarek to adopt Resolution No. 3951, regarding the Seward County Budget for the 2026-2027 Fiscal Year.

RESOLUTION 3951 OF THE SEWARD COUNTY BOARD OF COMMISSIONERS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2026 to June 30, 2027, prepared by Brandy Johnson, Budget Making Authority, was transmitted to the County Board on the 15th day of June, 2026.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Seward County, Nebraska as follows:

SECTION 1. That the budget for the Fiscal Year July 1, 2026 to June 30, 2027, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Seward County for said fiscal year.

SECTION 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2026 and ending June 30, 2027.

SECTION 3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues and other taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

DATED AND PASSED THIS 22nd DAY OF September, 2026.

Moved by: Zabrocki Seconded by: Pekarek

Ayes: Scott Pekarek, Jonathan Curtis, Raegan Hain, Darrell J. Zabrocki, Misty Ahmic, Chair of the Board

Attest: Brandy M. Johnson, Seward County Clerk

Affirmative Vote: Zabrocki, Pekarek, Hain, Curtis, Ahmic

Motion Carried

Moved by Hain and seconded by Pekarek to open the Public Hearing at 9:20 a.m. to set the tax request different than the previous year for the 2026-2027 Fiscal Year.

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

No one spoke in favor, opposition, or neutral position of setting the tax request different than the previous year for the 2026-2027 Fiscal Year.

Moved by Curtis and seconded by Zabrocki to close the Public Hearing at 9:21 a.m.

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

Moved by Hain and seconded by Pekarek to adopt Resolution No. 3952 to set the tax request different than the previous year for the 2026-2027 Fiscal Year.

SEWARD COUNTY BOARD OF COMMISSIONERS

RESOLUTION 3952

SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Seward County Board of Commissioners passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Seward County Board of Commissioners resolves that:

1. The 2026-2027 property tax request be set at:

General Fund:	\$ 9,913,620.00
Debt Service Fund:	<u>\$ 700,000.00</u>
Total	\$10,613,620.00

2. The total assessed value of property differs from last year's total assessed value by 9.39%
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$0.226991 per \$100 of assessed value
4. Seward County proposes to adopt a property tax request that will cause its tax rate to be \$0.233397 per \$100 of assessed value
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Seward County will decrease 2.8%
6. A copy of this resolution shall be certified and forwarded to the County Clerk on or before October 15, 2026

Dated this 22nd day of September, 2026.

Moved by: Hain Seconded by: Pekarek

Ayes: Scott Pekarek, Jonathan Curtis, Raegan Hain, Darrell J. Zabrocki, Misty Ahmic, Chair of the Board

Attest: Brandy M. Johnson, Seward County Clerk

Affirmative Vote: Hain, Pekarek, Curtis, Zabrocki, Ahmic

Motion Carried

Commissioner Reports, continued:

Commissioner Ahmic reported she worked with Jon Mohr, a consultant from Spheros Environmental, and representatives from the two Natural Resource Districts in the county to put together an interlocal agreement in regard to a water study, had a meeting with the Natural Resource District representatives and Seward County representatives regarding the water study interlocal agreement, performed research regarding American Rescue Plan Act (ARPA) funds, participated in a webinar hosted by Continuum, had a Zoning discussion with a community member, has received questions regarding how General Assistance is handled by the county, and contacted Lancaster

County representatives regarding General Assistance, attended a Planning Commission meeting, and participated in a Zoom meeting with a representative from Marvin Planning.

Commissioner Pekarek reported he received calls regarding road conditions, and encouraged the constituents to contact the Road Department, participated in a webinar hosted by Continuum, attended a Southeast Nebraska CASA meeting, attended a Planning Commission meeting, participated in a Zoom meeting with a representative from Marvin Planning.

Moved by Hain and seconded by Curtis to open the Public Hearing at 9:32 a.m. to discuss the Proposed Zoning Regulations for Seward County.

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

Keith Marvin, representing Marvin Planning, and Marissa Pfile, Zoning Administrator, presented information on the proposed zoning regulations.

Sara Van Cura, Jim Schulz, Jessica Kolterman and Doug Yoder spoke during the Public Hearing.

Moved by Zabrocki and seconded by Hain to close the Public Hearing at 10:11 a.m.

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

Commissioner Reports, continued:

Commissioner Curtis reported he attended a Visitors Bureau meeting, received calls regarding an upcoming candidate forum, received feedback from a constituent regarding electric scooters, and referred them to the city.

Known items on the agenda for Board of Commissioners on September 29, 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 September 22, 2026
4. Discuss/Action – Public/Organizations/Officials

Other Business Matters to Address When Time Allows

5. Commissioner Reports
6. Discuss/Action – Agenda for October 6, 2026

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

Moved by Zabrocki and seconded by Hain to adjourn at 10:14 a.m.

Affirmative Vote: Zabrocki, Hain, Curtis, 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 29th Day of September 2026.

County Clerk

Chairman