

October 13, 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 October 13, 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 October 13, 2026 at 8:30 a.m.

Present: Chairperson: Misty Ahmic
Members: Raegan Hain, Darrell Zabrocki, Jonathan Curtis,
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 September 22, 2026.

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

Moved by Zabrocki and seconded by Hain to adopt Resolution No. 3954 to set levies for the taxing entities of Seward County.

Resolution 3954 of the Seward County Board of Equalization

WHEREAS, Pursuant to State Statute 77-1601, each County Board of Equalization shall each year, on or before the 20th of October levy the necessary taxes for the current year if within the limit of the law, AND,

WHEREAS, These levies shall include the amounts for operations of county government and shall also include all levies necessary to fund tax requests certified and authorized as provided in sections 77-3442 to 77-3444.

NOW, THEREFORE, BE IT RESOLVED: That the Seward County Board of Equalization hereby levies the taxes as requested and certified, for the various political subdivisions as set forth in Exhibit A attached and incorporated by reference herein.

Dated this 13th day of October, 2026.

Moved by: Zabrocki Seconded by: Hain
Ayes: Scott Pekarek, Jonathan Curtis, Raegan Hain, Darrell J. Zabrocki,
Misty Ahmic, Chair of the Board
Attest: Brandy M. Johnson, Seward County Clerk

Exhibit A				
SEWARD COUNTY LEVIES				
2026 - 2027				
SUBDIVISION	FUNDS - List each one separately	VALUATION	FINAL LEVY	2026-2027 Tax Request
County				
Seward County	General	\$4,547,513,833	0.218001	\$9,913,620.00
Seward County	Debt Service	\$4,547,513,833	0.015393	\$700,000.00
Seward County	Veteran's Aid	\$4,547,513,833	0.000000	\$0.00
Total Seward County	Total		0.233394	\$10,613,620.00
Schools				
SD#5-Milford	General	\$987,097,033	0.699019	\$6,900,000.00
SD#5-Milford	Special Bldg.	\$987,097,033	0.040523	\$400,000.00
SD#5-Milford	QCPUF Fund	\$987,097,033	0.030000	\$296,129.00
Total Milford School Dist			0.769542	\$7,596,129.00
SD 9-Seward	General	\$2,350,688,840	0.596543	\$14,022,880.00
SD 9-Seward	Bond	\$2,350,652,220	0.082505	\$1,939,394.00
SD 9-Seward	Spec. Bldg.	\$2,350,688,840	0.029306	\$688,889.00
Total Seward School Dist.			0.708354	\$16,651,163.00
SD#67-Centennial	General	\$2,194,687,287	0.355428	\$7,800,524.00
SD#67-Centennial	17 Bond	\$2,194,687,287	0.020003	\$439,000.00
SD#67-Centennial	2025 Bond	\$1,591,426,342	0.023061	\$367,000.00
SD#67-Centennial	QCPUF Fund	\$2,194,687,287	0.011460	\$251,515.00
SD#67-Centennial	Special Bldg.	\$2,194,687,287	0.015925	\$349,495.00
Total Centennial School District			0.425877	\$9,207,534.00
Cities & Villages				
Beaver Crossing	General	\$28,142,743	0.437058	\$123,000.00
Bee	General	\$21,808,567	0.449999	\$98,138.38
Cordova	General	\$10,012,426	0.109863	\$11,000.00
Garland	General	\$17,688,197	0.438631	\$77,585.86
Goehner	General	\$20,401,992	0.227615	\$46,437.93
Milford	General	\$184,544,166	0.442496	\$816,599.99
Milford	Bond	\$184,544,166	0.036848	\$68,000.00
Pleasant Dale	General	\$18,200,474	0.445099	\$81,010.10
Seward	General	\$793,121,246	0.293580	\$2,328,445.43
Seward Airport	General	\$793,121,246	0.034984	\$277,466.15
Staplehurst	General	\$15,509,566	0.449381	\$69,696.97
Utica	General	\$80,161,773	0.307540	\$246,529.78
Utica	Bond	\$80,161,773	0.072290	\$57,949.00
Miscellaneous				
J Precinct Cemetery	General	\$246,816,781	0.000716	\$1,766.90
Pleasant Dale Cemetery	General	\$244,010,695	0.000779	\$1,900.00
Seward County Ag. Society	General	\$4,547,513,833	0.008796	\$400,000.00
Seward Fire District	General	\$3,812,368,783	0.016513	\$629,545.00
Seward Fire District	Sinking	\$3,812,368,783	0.005405	\$206,055.00
Seward Fire District	Bond	\$3,812,368,783	0.041431	\$1,579,487.50

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

Motion Carried

Moved by Hain and seconded by Pekarek to approve the Change of Valuation Notice for Tyson and Lindsey Buresh.

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

Motion Carried

Hladky updated the Commissioners on activities of her department.

Known items on the agenda for Board of Equalization on October 27, 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 October 13, 2026
4. Discuss/Action – Assessor Information Update

Moved by Zabrocki and seconded by Hain to adjourn at 8:39 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 27th day of October 2026.

County Clerk

Chairperson

October 13, 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 9:00 a.m. on October 13, 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 October 13, 2026 at 9:00 a.m.

Present: Chairperson: Misty Ahmic
Members: Raegan Hain, Scott Pekarek, Jonathan Curtis,
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 Pekarek and seconded by Curtis to approve the minutes October 6, 2026.
Affirmative Vote: Pekarek, Curtis, Zabrocki, Ahmic
Abstain: Hain
Motion Carried

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

- a. Zoning Fee Report for September 2026 - \$4,950.00
- b. Sheriff Fee & Mileage Reports for August 2026 - \$1,096.00 & \$854.40

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

Commissioner Reports:

Commissioner Curtis reported he attended a Seward City Council meeting, rode along with a deputy from the Sheriff's Department and toured the task force buildings.

Commissioner Pekarek reported he had a meeting with Commissioner Ahmic regarding a potential energy study, met with the Veteran Service Officer, and received phone calls regarding road conditions.

Commissioner Ahmic reported she had a meeting with Commissioner Pekarek regarding a potential energy study, created an application for Board of Adjustment and had the Human Resources Director put it, along with the Planning Commission member application on the county's website, attended a Milford City Council meeting, received calls regarding road conditions, had discussions regarding the potential replacement of a county Fleet/Public Transit vehicle, attended a meeting with other Seward/Saline County Solid Waste Management representatives, and was contacted by Upper Big Blue Natural Resources District regarding the water study interlocal between the county and the Natural Resources Districts.

Commissioner Zabrocki reported he received a complaint regarding road conditions and relayed the concerns to the Road Department, and worked with the Public Transit Director regarding potentially replacing a county Fleet/Public Transit vehicle.

Commissioner Hain reported she received an email from an organization requesting information regarding Opioid Funds, and encouraged them to contact the Detention Center Director, sent road condition information to the Road Department regarding roads in her district, spoke with the Emergency Manager regarding damage from the recent flooding, contacted the Beaver Crossing Board Chair about damage in the village from the recent flooding, reported on the Juvenile Comprehensive Plan Team's social media posts and encouraged the others to share them to get information out to the public, received calls and messages about road conditions and forwarded those to the Road Department, and continues to encourage people to contact the Road Department with their reports. Hain also noted that she has received messages from constituents related to their appreciation for the work done by the Road Department.

Ann Dobesh was present from the Extension Office to discuss the reverse osmosis system in their office. She noted that the tank for the reverse osmosis system was replaced last year, and now the system has sprung a significant leak and the filtration unit needs to be replaced. The total cost for the current repair is beyond what they have in their budget, so she was inquiring whether building repairs should come from individual office budgets or a different budget, such as the Building & Grounds budget. After a brief discussion, the Commissioners were in agreement that repairs such as this should be funded by the Building & Grounds budget, but questions arose as to whether the reverse osmosis system was needed, as none of the other buildings are equipped with it. Some individual departments do subscribe to Culligan water services but were asked to end those services due to budgeting restrictions. Dobesh presented estimates obtained for the repair, with the lowest being \$540.00 and the highest being \$845.00 but reported that she needed to clarify the difference in the estimates. Ahmic asked her to seek clarification as to what the estimates include, and to seek estimates to see how much it would cost to instead connect to city water and come back for further discussion.

Megan Forbes of Seward County Chamber & Development Partnership (SCCDP) presented a Public Membership Agreement for the Commissioners' consideration.

Moved by Curtis and seconded by Hain to authorize the Chair to sign the Seward County Chamber & Development Partnership (SCCDP) Public Membership Agreement.
Affirmative Vote: Curtis, Hain, Pekarek, Zabrocki, Ahmic Motion Carried

The Commissioners recessed at 9:30 a.m.
The Commissioners reconvened at 9:34 a.m.

The Commissioners discussed the Interlocal Agreement #2 for Cooperative Public Safety software, hardware, and related services by and among the counties of Butler, Saline, Seward, York, and Fillmore, and the Cities of Milford, York, Seward, Crete, and David City with CentralSquare. An interlocal agreement was executed in January 2020 creating a joint law enforcement case management system, with additional parties being added since that time. There was discussion regarding some of the language in the agreement, including the portion referring to the addition of parties, the "User Group" and the "Program Manager" with the question arising of whether the User Group should be following the Open Meetings Act, as they are a "recommending body" in this instance. Hain will follow up on the Open Meetings Act portion of the discussion with the County Attorney and Deputy County Attorney.

Moved by Zabrocki and seconded by Hain to authorize the Chair to sign Interlocal Agreement #2 for Cooperative Public Safety software, hardware, and related services by and among the counties of Butler, Saline, Seward, York, and Fillmore, and the Cities of Milford, York, Seward, Crete, and David City with CentralSquare.
Affirmative Vote: Zabrocki, Hain, Curtis, Pekarek, Ahmic Motion Carried

Jalissa Gruhn, Public Transit and Fleet Director, was present to request direction from the Commissioners on potentially replacing one of the county fleet vehicles. The county had a fleet vehicle that was primarily used by the District Judge Bailiff for travel between Seward and York Counties, but that car was recently totaled in a traffic accident. Since that time, the Bailiff has been using another fleet vehicle, which is causing issues with a shortage of vehicles. An insurance check was issued for the vehicle that was totaled. There was discussion regarding whether a new fleet vehicle should be purchased and if so, whether it should be a new vehicle or a comparable used vehicle to the one that was totaled. Zabrocki has found a similar vehicle to the one that was totaled. Ahmic noted that the newly acquired vehicle would be a Fleet/Public Transit vehicle, so Public Transit will be able to use it when it is not in use by the Bailiff. The Commissioners agreed to proceed with replacing the totaled vehicle with a comparable vehicle priced under \$15,000. Armstead noted that three informal bids are needed for a purchase up to \$15,000. Gruhn will work with Zabrocki to find a potential vehicle, and have legal counsel review a preliminary purchase agreement.

Moved by Curtis and seconded by Hain to authorize the Chair to sign a Declaration of State of Emergency for the flooding event that occurred in Seward County September 30th – October 2, 2026.
Affirmative Vote: Curtis, Hain, Pekarek, Zabrocki, Ahmic Motion Carried

Moved by Curtis and seconded by Pekarek to authorize the Chair to sign a letter to Nebraska Emergency Management Agency allowing the Seward County Emergency Manager access to their Grants Portal for Disaster Management.
Affirmative Vote: Curtis, Pekarek, Zabrocki, Hain, Ahmic Motion Carried

Alisha Fisher, Aging Services Program Manager, was present to discuss the appointment of a member to the Aging Advisory Board.

Moved by Hain and seconded by Pekarek to appoint Angela Hansen to serve on the Aging Advisory Board as the Cordova area representative.
Affirmative Vote: Hain, Pekarek, Curtis, Zabrocki, Ahmic Motion Carried

The Commissioners recessed at 10:17 a.m.

The Commissioners reconvened at 10:20 a.m.

Marissa Pfile, Zoning Administrator, was present to discuss a Conditional Use Permit for a proposed new wireless tower in the S ½ NW ¼ of Section 27, Township 12 North, Range 2 East of the 6th P.M. A Public Hearing for this Conditional Use Permit was held on September 29, 2026. After the Public Hearing, the Commissioners decided that the applicant on the Conditional Use Permit should be changed, and additional information on another tower mentioned during the Public Hearing be sought before taking action on the permit. A new application has since been received with the tower company as the applicant, and Pfile reported she contacted the Federal Communications Commission (FCC) and discovered that the tower in question during the public hearing is listed in their database but was never constructed. The Commissioners asked Pfile to contact the landowner to have the tower removed from the FCC database. Doug Barker and Darren Hunter, representing The Towers LLC, were present to give information on the Conditional Use Permit. There was discussion about language in the current Zoning Regulations, with Hain noting that the current regulations state that a Conditional Use Permit should be issued to a landowner or their designated agent, with the agent designation made in writing. Hunter and Barker confirmed that there is a Memorandum of Lease on record making said designation.

The Commissioners recessed at 11:11 a.m.
The Commissioners reconvened at 11:17 a.m.

The Commissioners recessed at 11:17 a.m.
The Commissioners reconvened at 11:33 a.m.

The discussion about the Conditional Use Permit for the proposed new wireless tower resumed. During the recess, the representatives from The Towers LLC updated the Conditional Use Permit to reflect the applicant as The Towers LLC as agent for Joan Schildt.

The Commissioners completed the Findings of facts.
BEFORE THE SEWARD COUNTY NEBRASKA COUNTY COMMISSIONERS

IN THE MATTER OF CONDITIONAL USE PERMIT FOR A 255 FOOT CELL TOWER
REQUESTED USE: 255 Foot Cell Tower. Conditional Use Tower Permit Number 01-2026
APPLICANT: The Towers LLC as agent for Joan Schildt
CURRENTLY ZONED: A-1

This matter came before the Board of Commissioners at the request of the applicant. A public hearing was held on the 29th day of September 2026. Notice of said hearing was publicized on the 23rd day of September 2026.

The Board of Commissioners recommends to:

 X Approve the Conditional Use for a Cell Tower
 Deny the Conditional Use for a Cell Tower

With a roll call vote of: 4 For 0 Against 1 Abstain

Upon review of all necessary facts, the County Commissioners make the following findings:

1. N The use, in all other respects, conforms to the applicable regulations of the district in which it is located.
2. Y The use will have adequate water and sewer facilities.
3. Y The use will be in harmony with the character of the area and the most appropriate use of the land.
4. Y The establishment, maintenance, or operation of the conditional use will not be detrimental to or endanger the public health, safety, moral, comfort, or general welfare of the county.

- 5. Y The conditional use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purpose already permitted, nor substantially diminish and impair property values within the neighborhood.
- 6. Y The establishment of conditional use will not impede the normal and orderly development of the surrounding property for uses permitted in the district.
- 7. Y Adequate utilities, access roads, and drainage facilities have been or are being provided.
- 8. Y That adequate measures have been or will be taken to provide ingress and egress so designed as to minimize traffic congestion in the public streets.
- 9. Y The use does not include noise, which is objectionable due to volume, frequency, or beat unless muffled or otherwise controlled
- 10. Y The use does not involve any pollution of the air by fly-ash, dust, vapors, or other substance which is harmful to health, animals, vegetation, or other property or which can cause soiling, discomfort, or irritation.
- 11. Y The use does not involve any malodorous gas or matter, which is discernible on any adjoining lot or property.
- 12. Y The use does not involve any direct or reflected glare, which is visible from any adjoining property or from any public street, road, or highway.
- 13. Y The use does not involve any activity substantially increasing the movement of traffic on public streets unless procedures are instituted to limit traffic hazards and congestion.
- 14. Y The use does not involve any activity substantially increasing the burden on any public utilities or facilities unless provisions are made for any necessary adjustments.

Further, the Board of Commissioners recommends the following specific conditions that are necessary or desirable to address the most appropriate use of the land, the conservation and stabilization of the value of property, the provision of adequate open space for light and air, concentration of populations, congestion of public streets, and the promotion of the general health, safety, welfare, convenience, and comfort of the public:

Dated this 13th day of October 2026.

Misty Ahmic
County Commissioner Chair

Marissa Pfile
Zoning Administrator

Moved by Zabrocki and seconded by Pekarek to adopt Resolution No. 3955 for a Conditional Use Permit for a proposed new wireless tower in the S ½ NW ¼ of Section 27, Township 12 North, Range 2 East of the 6th P.M.

**RESOLUTION NO 3955 OF THE
SEWARD COUNTY BOARD OF COMMISSIONERS**

WHEREAS, The Towers LLC as agent for Joan Schildt has applied for a Conditional Use Permit for a 255 foot tall cell Tower and

WHEREAS the property is described as in the South ½ of the Northwest ¼ of, Section 27, Township 12N, Range 2E, Seward County, Nebraska, and

WHEREAS The Planning Commission held a public hearing to consider the application at a regular meeting September 22, 2026, and

WHEREAS notice of the public hearing was published in the Seward County Independent, and

WHEREAS The Planning Commission recommended to Deny the Conditional Use, with a vote of 4 In Favor, 1 Against, 1 Abstaining, and 3 Absent and Not Voting, and

WHEREAS The Seward County Board of Commissioners held a public hearing to consider the application at a regular meeting September 29, 2026, and

WHEREAS notice of the public hearing was published in the Seward County Independent, and

WHEREAS X No one appeared to oppose said Conditional Use
 Individuals appeared to oppose said Conditional Use
 No one appeared to support said Conditional Use
 X Individuals appeared to support said Conditional Use
 X Individuals appeared without commitment, and

NOW, THEREFORE BE IT RESOLVED that the Seward County Board of Commissioners do hereby approve X or deny the Conditional Use Permit for The Towers LLC as agent for Joan Schildt for a 255' cell tower in the South 1/2 of the Northwest 1/4 of, Section 27, Township 12N, Range 2E Seward County, Nebraska.

Moved by: Zabrocki Seconded by: Pekarek Abstain: Hain
Ayes: Scott Pekarek, Jonathan Curtis, Darrell J. Zabrocki,
Misty Ahmic, Chair of the Board
October 13, 2026
Attest: Brandy M. Johnson, Seward County Clerk

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

Known items on the agenda for Board of Commissioners on October 20, 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 October 13, 2026
- 4. Discuss/Action – Claims through October 9, 2026

Other Business Matters to Address When Time Allows

- 5. Discuss/Action – Public/Organizations/Officials
- 6. Commissioner Reports
- 7. Discuss/Action – Agenda for October 27, 2026

9:15 a.m. Discuss/Action – Potential Purchase Agreement for County Fleet Vehicle

Moved by Zabrocki and seconded by Hain to adjourn at 11:52 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 20th day of October 2026.

County Clerk Chairman