The Morrill County Board of Commissioners met in an open and public regular meeting at 7:30 A.M., Friday, November 21, 2025 in the Commissioners' room at the Courthouse. Chairperson Metz announced that the Open Meetings Law was posted on the wall of the Commissioners' room. The meeting opened with the Pledge of Allegiance. Notice of such meeting having been post in three locations in Bridgeport and Bayard. Copies of the Agenda, kept continuously current, were available from the County Clerk's office and were e-mailed to each of the Commissioners on November 17, 2025. On roll call Commissioners Jeff Metz, Chairman, Susanna Batterman and Josh Schmidt were present. Absent: None. Some of the Elected and appointed Officials were also present. Kathleen L. Brandt, County Clerk, recorded the proceedings of the meeting.

Motion was made by Batterman, seconded by Schmidt, to approve the Agenda, with no Board of Equalization for the County Treasurer and approve the minutes of the November 10, 2025 meeting. Yeas: Batterman, Schmidt and Metz. Nays: None. Motion carried.

There was no correspondence.

The Commissioners reviewed the following claims:

GENERAL FUND

Action Communications Inc, Repairs, \$265.00; American Family Life Insurance, Insurance, \$1,277.64; \$1,277.64; Ameritas Life Insurance Corp, Retirement, \$9,357.09; \$9,137.40; AT & T Mobility, Service, \$385.77; B & S Body Shop, Repairs, \$1,992.00; Black Hills Energy, Service, \$999.31; Bomgaars Supply Inc, Repairs & Supplies, \$106.62; Robert M. Brenner Law Office, TERC Case, \$8,229.50; Bridgeport News-Blade, Publishing, \$14.21; Capital Business Systems, Leased Equip, \$42.46; Cenex Fleet Fueling, Fuel, \$2,944.02; Century Business Products, Equip, \$62.40; Century Link, Service, \$80.75; Charter Communications, Service, \$169.99; City of Bridgeport, Service, \$2,607.32; Clerk of Dist Court, Court Costs, \$290.00; Colonial Life, Insurance, \$179.63; \$179.63; Dept of Rev, State Tax, \$4,491.50; Douglas, Kelly, Ostdiek, Snyder, Etc, Court Appointed Counsel, \$100.00; Galls, LLC, Law Enforcement Supplies, \$269.88; Holly Hjelmstad, Phone, \$40.00; Kaiser Tire, Repairs, \$100.99; Karl Chevrolet Inc, Auto, \$52,464.20; Susan Kelly, Phone, \$40.00; Kimball County Treasurer, Contract-Board of Prisoners, \$1,620.00; Kone Chicago, Inspect, \$319.23; Logan County Sheriff's Office, Law Enforcement Costs, \$15.00; Audrey M. Long, Public Defender, \$4,687.00; Medical Air Services Assn, Insurance, \$490.00; Meritain Health, Insurance, \$35,405.17; Morrill County Health Plan, Emp Share, \$2,334.34; \$2,334.34; Morrill County Health Plan, Insurance, \$31,578.61; Morrill County Health Plan, Vision, \$446.20; NE Child Support, Child Support, \$274.16; \$236.31; \$274.16; \$236.31; Brenda Noel, Misc, \$100.00; Karen Petersen, Meals, Mileage & Lodging, \$333.54; Platte Valley Bank, HSA Accts, \$897.91; \$897.91; Platte Valley Bank, Federal Withholding, Social Security & Medicare, \$15,878.49; \$15,347.14; Principal Life, Life Insurance, \$248.00; Pye-Barker Fire Safety, Equip, \$20.00; Retchless Technologies LLC, Contractual, \$3,000.00; Jared Reynolds, Reimb, \$20.25; Timothy W. Rice, Supplies, \$97.50; Scotts Bluff County Sheriff's Dept, Law Enforcement Costs & Transport, \$3,854.70; Scotts Bluff County Treas, Dist 12 Probation, \$3,881.64; Sonny's Super Foods, Board of Prisoners, \$18.98; State of NE-Dept of Admin, Data Processing Costs & Equip, \$501.00; Town & Country Advertising, Ad, \$79.00; US Postal Service, Box Rent, \$106.00; University of NE, Registration, \$50.00; U S Bank, Data Processing Equip, Meals, Fuel, Dues, Uniforms, Board of Prisoners, Law Enforcement Costs, Supplies & Misc, \$4,722.88; Valley Tire & Service LLC, Fuel, \$118.57; XESI Document Solutions, Equip Lease, \$237.95; 911 Custom, Uniforms, \$519.10; General Employees, Salaries, \$75,235.01; \$73,512.68.

ROAD/BRIDGE FUND

American Family Life Insurance, Insurance, \$663.73; \$663.73; Ameritas Life Insurance Corp, Retirement, \$3,812.18; \$3,810.04; Bomgaars Supply Inc, Supplies, Repairs & Tools, \$471.99; Dana Cadwallader, Phone, \$40.00; Capital Business Systems Inc, Equip, \$429.79; Century Link, Service, \$137.31; Charter Communications, Service, \$119.99; Colonial Life Insurance, Insurance, \$22.16; Dept of Rev, State Tax, \$2,053.28; Fat Boys Tire & Auto, Repairs, \$230.21; Ronald G. Franklin, Phone, \$40.00; Bryan Hoerler, Phone, \$40.00; Medical Air Service Assoc, Insurance, \$238.00; Meritain Health, Insurance, \$17,410.28; Justin Mitchell, Phone, \$40.00; Morrill County Health Plan, Emp Share, \$1,139.47; \$1,139.47; Morrill County Health Plan, Health Insurance, \$16,842.44; Morrill County Health Plan, Vision, \$271.60; NE Public Power Dist, Service, \$72.09; Platte Valley Bank, HSA Accts, \$625.00; \$625.00; Platte Valley Bank, Federal Withholding, Social Security & Medicare, \$7,197.16; \$7,192.08; Principal Life, Life Insurance, \$128.62; Titan Machinery, Repairs, \$184.10; U S Bank, Meals & Fuel, \$74.91; David Zwirn, Phone, \$40.00; Road Employees, Salaries, \$33,886.10; \$33,867.10.

OPIOID RECOVERY FUND

Kimball County Treas, Misc, \$18.25; Nein Pharmacy, Medical-Prisoners, \$19.99.

911 FUND

Century Link, Service, \$101.62.

COURTHOUSE BUILDING FUND

Snell Services Inc, Repairs, \$874.35.

Motion was made by Schmidt, seconded by Batterman, that the above claims, after having been examined by the Commissioners, be approved and checks drawn on the various funds, delinquent personal property taxes deducted where owing. Yeas: Schmidt, Batterman and Metz. Nays: None. Motion carried.

Board of Equalization

See separate minutes for Board of Equalization.

The following 2025 monthly reports were received, reviewed and placed on file: October – I Cardenas, Co Sheriff, K Brandt, Co Clerk, L McCoy, Co Treas and S Kelly, Clk of Dist Ct.

The October minutes of the Morrill/Scotts Bluff County Extension meeting were received, reviewed and placed on file.

Motion was made by Batterman, seconded by Schmidt to go into Executive Session, according to Ne. Statute #84-1410(d), at 8:10 A.M. Yeas: Batterman, Schmidt and Metz. Nays: None. Motion carried. Motion was made by Batterman, seconded by Schmidt, to return to regular session at 8:27 A.M., with no action taken. Yeas: Batterman, Schmidt and Metz. Nays: None. Motion carried. The Board had a resolution approving a contract for assistance from the Department of Revenue and appointing an interim Assessor. Motion was made by Schmidt, seconded by Batterman, to approve the contract and to appoint Allison Rauch as Interim Assessor and to adopt the following resolution:

RESOLUTION APPROVING CONTRACT FOR ASSISTANCE FROM THE NEBRASKA DEPARTMENT OF REVENUE, PROPERTY ASSESSMENT DIVISION AND APPOINTING INTERIM ASSESSOR RESOLUTION #2025-40

WHEREAS, the Morrill County Assessor was recalled from office in November 2025; and

WHEREAS, Morrill County requires assistance until an Assessor can be appointed; and

WHEREAS, the Nebraska Department of Revenue, Property Assessment Division has expertise that can assist the County during this interim period;

BE IT THEREFORE RESOLVED that Morrill County will contract with the Nebraska Department of Revenue, Property Assessment Division to provide assistance until January 13, 2026, as outline in the attached Expense Reimbursement Agreement; and

BE IT FURTHER RESOLVED, that Allison Rauch of the Nebraska Department of Revenue, Property Assessment Division is appointed Interim Assessor until 5:00 pm MST, January 13, 2026.

BE IT FURTHER RESOLVED, that this Resolution is contingent upon the signing of the agreement by Sarah Scott, Property Tax Administrator.

Dated at Bridgeport, Nebraska, this 21st day of November, 2025.

| | /s/Jeff Metz Chair, Morrill County Board of Commissioners |
|-------------------------------|--|
| Attest: /s/Kathleen L. Brandt | • |
| Morrill County Clerk | |

Yeas: Schmidt, Batterman and Metz. Nays: None. Motion carried. Motion was made by Batterman, seconded by Schmidt, to approve the Expense Reimbursement Agreement between the Morrill County Board of Equalization and the Nebraska Department of Revenue, Property Assessment Division. Yeas: Batterman, Schmidt and Metz. Nays: None. Motion carried.

Loretta McCoy, County Treasurer, presented a resolution that the Board had approved by email to transfer funds to the Road Department on November 14, 2025 for their formal approval. Motion was made by Schmidt, seconded by Batterman, to approve the transfer on November 14, 2025 and to adopt the following resolution:

RESOLUTION #2025-39 TRANSFER OF FUNDS

WHEREAS, the Road Fund monies were put into the General Fund at levy time, it is necessary to transfer those monies into the proper funds. The Morrill County Board of Commissioners orders the County Treasurer to transfer the funds in the amount of \$50,000.00 into the Road Fund. The transfer is to make payroll for the Road Fund on Friday, November 14, 2025.

PASSED AND APPROVED this 14th day of November, 2025.

| APPROVED this 21st day of November, | , 2025 |
|---------------------------------------|---|
| | BOARD OF COMMISSIONERS |
| | /s/Jeff Metz Chairman |
| (0.E.A.I.) | /s/Susanna Batterman |
| (S E A L) | Board Member |
| | /s/Josh Schmidt Board Member |
| ATTEST: | Board Member |
| /s/Kathleen L. Brandt County Clerk | _ |
| | Nays: None. Motion carried McCoy said the Road fund today. Motion was made by Batterman, seconded by e following resolution: |
| | SOLUTION #2025-41 ANSFER OF FUNDS |
| | re put into the General Fund at levy time, it is necessary to The Morrill County Board of Commissioners orders the ount of \$75,000.00 into the Road fund |
| PASSED AND APPROVED this 21st da | ay of November, 2025. |
| | BOARD OF COMMISSIONERS |
| | /s/Jeff Metz |
| | Chairman |
| | /s/Susanna Batterman |
| (SEAL) | Board Member |
| | /s/Josh Schmidt Board Member |
| ATTEST: | Bourd (vicinioe) |
| /s/Kathleen L. Brandt County Clerk- | _ |
| Yeas: Batterman, Schmidt and Metz. N | Jays: None. Motion carried. |

Bill Faulk, who was supposed to talk about Prairie Dogs was not present.

Kevin Dasis, Account Rep from Capital Business Systems Inc, met with the Board regarding the contract that was to be renewed for equipment in the Assessor's office. Dasis talked about Sourcewell which would reduce equipment costs. The Board asked about the copy costs. He said it is \$.13 per color copy and \$.02 for black & white. He said the cost of copies had been higher in the Assessor's office the last few months. He said the lease is up on January 15, 2026. Dasis said it would have a value of \$4600 to trade it in and pick it up. The Board said they will talk about this in January.

The Board reported on meetings they had attended. Schmidt reported on the Aging Office meeting and the number of meals they had served. Batterman reported on the Panhandle Public Health meeting, they are applying for more grants. She also reported on the Region I Behavioral Health meeting. Metz reported on the meeting with the City. They had agreed with the Fire District to support the ambulance service. Metz also reported meeting with the new architect for the Fair Building.

Sue Wiggins asked the Board what criteria did they use to lower values on property and why when one is lowered, why aren't they all? Metz said they can only lower those values on the ones that protest, not a whole class. Schmidt said when people bring information or appraisals, they can lower to their number.

There being no further discussion, Chairman Metz adjourned the meeting at 9:22 A.M. Next meeting will be on Friday, December 5, 2025.

| | | /s/Jeff Metz | ,Chairman |
|-----------------------|---------------|--------------|-----------|
| ATTEST: | | | |
| /s/Kathleen L. Brandt | .County Clerk | | |

The Morrill County Board of Equalization met in an open and public regular meeting at 7:34 A.M., Friday, November 21, 2025 in the Commissioners' room at the Courthouse. Chairperson Metz announced that the Open Meetings Law was posted on the wall of the Commissioners' room. The meeting opened with the Pledge of Allegiance. Notice of such meeting having been posted in three locations in Bayard and Bridgeport. Copies of the Agenda, kept continuously current, were available from the County Clerk's office and were e-mailed to each of the Commissioners on November 17, 2025. On roll call Commissioners Jeff Metz, Chairman, Susanna Batterman and Josh Schmidt were present. Absent: None. Robert Brenner, Atty and Associate were present. Rose Nelson and Sue Wiggins were present. Kathleen L. Brandt, County Clerk, recorded the proceedings of the meeting.

Motion was made by Schmidt, seconded by Batterman, to enter into Board of Equalization, according to Ne Statute #77-1233-04(6) at 7:34 A.M. Yeas: Schmidt, Batterman and Metz. Nays: None. Motion carried.

Chairman Metz said they wanted to confess judgement on the properties that were in TERC. Kirk Fellhoelter, County Attorney, said they should move to dismiss. Robert Brenner, Atty, said confessing judgement would be the way to go. Metz said confessing judgement on what the Assessor had as value, would move it back to her value. Fellhoelter said you are now on two sides, being the Office Manager of the Assessor's office and being the Board of Equalization. Brenner said TERC would be ok with you confessing judgement. Metz said they do not want to confess judgement by going back to the Assessor's recommendation. He said each of these can go to trial. Schmidt said he was more comfortable with going back to Rose's value. Jeff said no, Board of Equalization to confess judgement. Fellhoelter said you do not have the power to do that. Metz said as office manager do we have any authority. Kirk said he can't tell them of the liability. Metz said he thinks they have the authority.

Motion was made by Batterman, seconded by Schmidt, to return to regular session at 7:56 A.M. Yeas: Batterman, Schmidt and Metz. Nays: None. Motion carried.

Motion was made by Batterman, seconded by Schmidt, to enter into Board of Equalization, according to Ne Statute #77-1233-04(6) at 8:52 A.M. Yeas: Batterman, Schmidt and Metz. Nays: None. Motion carried.

Fellhoelter reviewed Statute #28-924 regarding the Board's authority. Metz asked if the Board of Commissioners have the authority as acting Assessor to confess judgement. Fellhoelter said "No." Metz said he is in agreement to take no action and proceed with the hearings as called. The Board agreed.

Motion was made by Schmidt, seconded by Batterman, to return to regular session at 8:57 A.M. Yeas: Schmidt, Batterman and Metz. Nays: None. Motion carried.

| | | /s/Jeff Metz | ,Chairman |
|-----------------------|---------------|--------------|-----------|
| ATTEST: | | | |
| /s/Kathleen L. Brandt | ,County Clerk | | |