The Morrill County Board of Commissioners met in an open and public regular meeting at 7:30 A.M., Tuesday, September 9, 2025 in the Commissioners' room at the Courthouse. Chairperson Metz announced that the new 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 published in the Bayard Transcript and the Bridgeport News-Blade on September 4, 2025. 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 September 4, 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 present. Candace Panas, Office Clerk, recorded the proceedings of the meeting.

Motion was made by Batterman, seconded by Schmidt, to approve the Agenda, with the addition of a Special Designated Liquor License for Pals Brewing Company and approve the minutes of the August 26, 2025 meeting. Yeas: Batterman, Schmidt and Metz. Nays: None. Motion carried.

Correspondence was received and read.

The Commissioners reviewed the following claims:

GENERAL FUND

Accelerated Receivables Solutions, Garnishment, \$223.09; Allo Communications, Service, \$1,394.09; American Family Life Insurance, Insurance, \$1,260.39; American Life Insurance Corp, Retirement, \$8,354.10; Brennan Andrew, Phone, \$40.00; Black Hills Chemical & Janitorial, Supplies, \$35.39; Black Hills Energy, Service, \$69.69; Kathy Brandt, Phone, \$40.00; Bridgeport New-Blade, Publishing, \$239.30; Capital Business Systems, Inc, Equip Lease, \$76.22; Ismael Cardenas, Phone, \$40.00; Cenex Fleet Fueling, Fuel, \$2,703.96; Charter Communications, Service, \$339.85; City of Bridgeport, Service, \$118.72; Brandon Collins-Flamig, Phone, \$40.00; Colonial Life, Insurance, \$179.63; Culligan of Scottsbluff, Service, \$148.00; Wendy C. Cutting, Court Costs, \$156.65; Dept of Revenue, State Tax, \$4,603.99; Dollar General, Supplies, \$16.35; Eakes Office Solutions, Copier Lease, \$80.65; Shauna Faessler, Phone, \$40.00; Daniel Flores, Phone, \$40.00; Grand Slam Solutions LLC, Contract Labor, \$1,500.00; Holyoke, Snyder, Longoria, Etc PC, Court Appointed Counsel, \$240.00; Hometown Leasing, Equip Lease, \$86.68; Steven R. Hutchinson, Landscape Contract, \$1,080.00; Ideal Linen/Bluffs Facility Solutions, Laundry-Prisoners, \$231.96; Jackson's Garage LLC, Repairs, \$81.22; Kaiser Tire, Repairs, \$700.99; Andrew Lawson, Phone, \$40.00; Audrey M. Long, Public Defender, \$6,383.70; Tim Marquez, Phone, \$40.00; Seth McLaughlin, Phone, \$40.00; Meritain Health, Insurance, \$67,167.89; Jeff Metz, Phone, \$40.00; Microfilm Imaging Systems, Equip Rental, \$75.00; Mid-American Research Chemical, Law Enforcement Supplies, \$209.31; MIPS Inc, Data Processing Costs, \$2,925.44; Morrill County Community Hospital, Board of Prisoners, \$1,824.50; Morrill County Court, Court Costs, \$68.00; Morrill County Health Plan, Vision Care, \$426.80; Morrill County Health Plan, Emp Share, \$2,256.42; Morrill County Highway Dept, Fuel, \$222.60; Morrill County Sheriff, Law Enforcement Costs, \$21.70; NE Child Support, Child Support, \$274.16; \$274.16; NE Public Health Environmental Lab, Testing Fees, \$105.00; NE Safety & Fire Equip Inc, Inspection, \$120.00; Rose Nelson, Mileage & Phone, \$383.00; Nossaman, Petitt Law Firm PC LLO, Court Appointed Counsel, \$906.40; Candace D. Panas, Misc, \$9.48; Zeth Patterson, Phone, \$40.00; Patty Wax General Service, Mngr, \$1,000.00; PEAC Solutions, Equip Lease, \$606.43; Jason Perkins, Phone, \$40.00; Platte Valley Bank HSA Accts, \$1,072.91; Platte Valley Bank, Federal Withholding, Social Security & Medicare, \$13,765.45; Pro Overhead Door Inc, Repairs, \$3,450.00; Retchless Technologies LLC, Contract Labor, \$3,000.00; Travis Rodak, Rent, \$675.00; Sonny's Super Foods, Board of Prisoners, \$63.45; Stryker Sales LLC, Misc, \$495.00; Univ of NE, Registration, \$115.00; Vision Care Direct, Ins, \$63.48; Wex Bank, Fuel, \$387.33; General Employees Salaries, \$67,375.05.

ROAD/BRIDGE FUND

Allo Communications, Service, \$110.37; American Family Insurance, Insurance, \$663.73; Ameritas Life Ins Corp, Retirement, \$3,342.51; Bayard Automotive LLC, Supplies & Repairs, \$1,162.04; Black Hills Energy, Service, \$241.88; Bridgeport News-Blade, Publishing, \$629.65; Capital Business Systems Inc, Equip, \$201.43; Caterpillar Financial Services Crop, Equip Lease, \$5,153.05; Century Link, Service, \$138.54; City of Bridgeport, Service, \$947.06; Colonial Life Insurance, Insurance, \$22.16; Contractors Materials Inc, Supplies, \$71.00; Dept of Revenue, State Tax, \$1,657.83; Filter Care of NE LLC, Repairs, \$44.00; Frank Parts Co, Tools, \$97.05; Ideal Linen/Bluff's Facility Solutions, Supplies, \$227.80; Inland Truck Parts & Service, Repairs, \$217.71; Kaiser Tire, Repairs, \$532.00; Koke's Auto Farm Truck, Repairs & Supplies, \$854.75; Lawson Products Inc, Supplies, \$437.46; Meritain Health, Ins, \$33,596.18; Morrill County Health Plan, Vision Care, \$252.20; Morrill County Health Plan, Emp Share, \$1,080.56; Morrill Hardware, Culverts, \$2,021.54; NMC LLC, Grader &

Repairs, \$119,852.10; Platte Valley Bank, HSA Accts, \$625.00; Platte Valley Bank, Federal Withholding, Social Security & Medicare, \$6,178.61; Powerplan, Repairs, \$6,407.63; Rocky Mountain Air Solutions, Supplies, \$334.75; Sapp Bros. Inc, Fuel, \$23,412.96; Simon, Asphalt, \$4,844.40; Sonny's Super Foods, Supplies, \$10.34; Village of Broadwater, Service, \$137.80; Vision Care Direct, Insurance, \$35.88; 21st Century Equip LLC, Repairs & Supplies, \$1,087.45; Road Employees Salaries, \$29,154.08; \$29,711.19.

MORRILL COUNTY HEALTH FUND

Morrill County Health Plan, Claims, \$100,000.00.

OPIOID RECOVERY FUND

Advanced Medical Imaging Consultant, Medical-Prisoners, \$479.00; Nein Pharmacy, Medical-Prisoners, \$6.99.

W911 FUND

Century Link, Service, \$487.91; Frontier, Supplies, \$34.19.

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

Board of Equalization

See separate minutes for Board of Equalization.

Kirk Fellhoelter, County Attorney, presented Nebraska Department of Justice report stating County Assessors are not exempt from trespassing laws and must conduct assessments from streets or alleys unless given consent. He noted, Garden County Assessor uses satellite imagery for assessments. Rose Nelson, County Assessor, said she will respect property owners' wishes but may have to estimate values if denied access, since some new homes lack building permits. Metz suggested sending letters to property owners in advance to notify them and encourage cooperation.

Zeth Patterson, Custodian, reported hail damage to the west-facing slopes on the Courthouse and Jail roofs in addition to sheriff's storage building and the old courthouse building. Estimates from three roofing companies were received, the lowest totaling \$28,629.52, with a \$10,000 deductible. Metz raised concerns about replacing only one side of the roof since the other side is over 10 years old, noting ongoing roof leaks at the sheriff's office. Zeth will explore options and contact Nirma for guidance.

Loretta McCoy, County Treasurer, presented the Uncollected Distress Warrants. Motion was made by Schmidt, seconded by Batterman, to approve the Uncollected Distress Warrants and to adopt the following resolution:

RESOLUTION #2025 – 28

Be it resolved by the Board of County Commissioners of Morrill County, Nebraska that the County Treasurer of said Morrill County, Nebraska is hereby authorized and directed to strike Personal Property Tax per Section 77-1738, Revised Statue of Nebraska, from the Tax Lists of Morrill County, Nebraska.

A list of all persons and amounts involved is attached. The year(s) covered is 2023 and older unless otherwise noted. Tax only; no interest or fees are shown. The total base amount involved is \$569.32.

Passed and approved this 9th day of September, 2025.

| /s/Loretta McCoy | | |
|--------------------------|----------------------|--|
| Loretta McCoy, | | |
| Morrill County Treasurer | | |
| · | /s/Jeff Metz | |
| | County Commissioners | |
| | | |
| | /s/Susanna Batterman | |
| (SEAL) | Board Member | |
| | | |
| | /s/Josh Schmidt | |
| | Board Member | |

ATTEST: /s/Kathleen L. Brandt County Clerk

Yeas: Schmidt, Batterman and Metz. Nays: None. Motion carried.

Loretta McCoy, County Treasurer, presented a resolution to transfer funds in the amount of \$200,000 to the Road Fund. Motion was made by Batterman, seconded by Schmidt, to approve the transfer and adopt the following resolution:

RESOLUTION #2025 – 29

| TRANSFER OF F | UNDS | | |
|---|---|--|--|
| WHEREAS, the Road Fund monies were put into the C transfer those monies into the proper funds. The Morrill Co County Treasurer to transfer the funds in the amount of \$200,00 | ounty Board of Commissioners orders the | | |
| PASSED AND APPROVED this 9th day of September, | , 2025. | | |
| | BOARD OF COMMISSIONERS | | |
| | /s/Jeff Metz Chairman | | |
| (SEAL) | /s/Susanna Batterman Board Member | | |
| A TOTAL COT | /s/Josh Schmidt Board Member | | |
| ATTEST: | | | |
| /s/Kathleen L. Brandt County Clerk | | | |
| Yeas: Batterman, Schmidt and Metz. Nays: None. Motion carr | ried. | | |
| An application for a Special Designated Liquor Licen Scott Free Brewing Company, Second Chapter Brewing, LLC the Pumpkin Patch at BE Farms. Motion was made by Schmid Special Designated Liquor Licenses listed above. Yeas: Schmid carried. | C and Pals Brewing Company for event at idt, seconded by Batterman to approve the | | |
| Kathleen Brandt, County Clerk, submitted her letter of after faithfully serving Morrill County for 30 years. Commissidecades of dedication, knowledge, and hard work, noting that the County and will be deeply missed. With great sadness, a moschmidt, to accept her resignation. Yeas: Batterman, Schmidt, | ioners expressed heartfelt gratitude for her her service has been an invaluable asset to otion was made by Batterman, seconded by | | |
| The Board had no meetings to report on. | | | |
| Bryan Hoerler, Co Hwy Superintendent, needed to Program, and will need to advertise for three weeks. Hearing w | · · | | |
| Milo Cardenas, County Sheriff, announced that Bridgeport will hold Dump Day on Saturday October 4, 2025. He offered to haul away any office items for disposal. | | | |
| Motion was made by Metz, seconded by Batterman, to | go into Executive Session at 9:12 A.M., in | | |

accordance with Ne Statue #84-1410(a). The Board asked the County Attorney to remain. Yeas: Metz, Batterman and Schmidt. Nays: None. Motion carried. Motion was made by Batterman, seconded by Schmidt, to return to regular session, with no action taken, at 9:37 A.M. Yeas: Batterman, Schmidt, Metz. Nays: None. Motion carried.

There being no further discussion, Chairman Metz adjourned the meeting at 9:45 A.M. Next meeting will be Tuesday, September 23, 2025.

| /s/Jeff Metz | ,Chairman |
|--------------|-----------|
| | |

The Morrill County Board of Equalization met in an open and public regular meeting at 7:40 A.M., Tuesday, September 9, 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. Notice of such meeting having been published in the Bayard Transcript and the Bridgeport News-Blade on September 4, 2025. 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 September 4, 2025. On roll call Commissioners Jeff Metz, Chairman, Susanna Batterman and Josh Schmidt were present. Absent: None. Rose Nelson, County Assessor, was present. Candace Panas, Office Clerk, recorded the proceedings of the meeting.

Motion was made by Batterman, seconded by Schmidt, to enter into Board of Equalization, according to Ne Statute #77-1233.04(6) at 7:40 A.M. Yeas: Batterman, Schmidt and Metz. Nays: None. Motion carried.

Rose Nelson, County Assessor, presented Tax List Corrections #2025 - 37-42. Nelson said these are tax list corrections from TERC cases in 2023 and on for accelerated taxes. Motion was made by Schmidt, seconded by Batterman, to approve and sign Tax List Correction 2025-42. Yeas: Schmidt, Batterman, Metz. Nays: None. Motion carried.

Metz asked Kirk Fellhoelter, County Attorney, about the risks of denying Tax List Corrections from TERC. Kirk advised that denial could lead to lawsuits and court costs. Loretta McCoy, County Treasurer, cited Statute 77-5018, noting that the TERC Board must publish case summaries and any decision shall correct records accordingly. Rose Nelson, County Assessor, added that they are nearing the 30-day deadline for the corrections, which could result in taxpayers being charged interest. Motion was made by Schmidt, seconded by Batterman to approve and sign Tax List Corrections 2025-37-41. Yeas: Batterman. Nays: Schmidt and Metz. Motion failed.

Rose Nelson, County Assessor, with Kirk Fellhoelter, County Attorney, presented TERC cases on Jerod and Kelly Dean's property. Nelson stated that Deans provided a 2025 appraisal to their protest this year, so she will set the 2023 and 2024 values at 92% of the amount, establishing a value of \$524,400 for both years. The amount in 2025 won't be under appeal. Nelson asked the board about confessing judgement for the 2024 valuation based on 2023 decisions and to combine Jon Steffen's six TERC cases into one hearing. She noted that some 2023 TERC cases still don't have a hearing date but the same ones for 2024 have a scheduled hearing, and some TERC properties have since been sold. Loretta McCoy, County Treasurer, clarified that taxes remain with the property and are the responsibility of the new owners. Metz expressed frustration with the TERC process. Kirk Fellhoelter will prepare paperwork for September 23, 2025 meeting to confess judgements on Jerod and Kelly Dean's property. Motion was made by Batterman, seconded by Schmidt, with contempt to confess judgement on September 23, 2025 for Jerod and Kelly Dean's property. Yeas: Batterman, Schmidt, Metz. Nays: None. Motion carried.

Motion was made by Batterman, seconded by Schmidt, to return to regular session at 8:25 A.M. Yeas: Batterman, Schmidt and Metz. Nays: None. Motion carried.

| | | /s/Jeff Metz | ,Chairman |
|------------------|----------------|--------------|-----------|
| ATTEST: | | | |
| /s/Candace Panas | _,Office Clerk | | |