

HOWARD COUNTY BOARD OF EQUALIZATION MINUTES

February 24, 2026

A meeting of the Howard County Board of Equalization was convened in open and public session on the 24th day of February, 2026, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 18th day of February, 2026, a proof of publication filed in the Clerk's office. Copies of the agenda were posted in the Courthouse, emailed to each Commissioner, and kept current and available to the public at the Clerk's office.

Chairman Hirschman called the meeting to order at 8:30 a.m. Roll Call: Kirt Lukasiewicz, Aye; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also present are County Clerk, Brenda Klanecky and County Assessor, Neal Dethlefs.

Pledge of Allegiance- The Pledge of Allegiance was recited.

Chairman Hirschman also stated to those in attendance that a current copy of the Nebraska Open meetings Act is available for review and indicated the location of such copy in the room where the meeting is being held.

Permissive Exemptions - County Assessor, Neal Dethlefs presented a list of the 2026 Permissive Exemptions to the Board. The Assessor is required to present the list of permissive exemptions for review and approval by the Board every four years. Mr. Dethlefs explained how the partial exemptions work.

Lukasiewicz made a motion to approve the permissive exemptions as presented and seconded by Urbanski. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Motion was made by Lukasiewicz and seconded by Urbanski to adjourn the Board of Equalization meeting at 8:41 a.m. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Dated this 24th day of February, 2026.

Attest:

Kathy Hirschman
Howard County Board Chairman
Equalization

Brenda Klanecky
Howard County Clerk