

NEBRASKA
ACCOUNTABILITY AND
DISCLOSURE COMMISSION
1225 L St., Suite 400
P.O. Box 95086
Lincoln, NE 68509
(402) 471-2522
<https://nadc.nebraska.gov>

BEFORE COMPLETING
READ FILING REQUIREMENTS

STATEMENT OF FINANCIAL INTERESTS

Calendar Year 2024

NADC FORM C-1

POSTMARK
DATE

Email 2/26/25

OFFICE USE ONLY

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- This statement must cover all financial interests for the entire "calendar year" as noted above and not just as of year-end.
- Candidates for designated offices and holders of designated offices and positions must file this statement with the Commission. See Sections 1A and 1B of the instructions.
- Candidates (including incumbents) subject to this filing requirement must file this statement in order to have their names appear on the ballot. (See Instructions).
- Designated officeholders and holders of designated positions must file this statement with the Commission annually.
- Dollar values need not be report for any item, except Item 11.
- Persons who fail to file as required are subject to a civil penalty of up to \$5,000.

ITEM 1 YOUR NAME, ADDRESS AND PHONE NUMBER

Name MESSERSMITH SUSAN R Telephone No. 308-737-1759
LAST FIRST MIDDLE
E-mail suer.messersmith@gmail.com
Address 104 Dyer Street Hayes Center NE 69032
STREET ADDRESS OR RURAL ROUTE CITY STATE ZIP CODE

ITEM 2 OCCASION FOR FILING (Check Appropriate Box)

- ☐ A candidate for elective office ☐ Newly appointed to office or position
☒ Annual officeholder's or state employee's report ☐ Amendment

ITEM 3 OFFICE HELD & TERM OF OFFICE (Incumbent elected/appointed officials and state employees. See IB of instructions)

List the office or position you currently hold which requires this filing.

Office or Position: County Clerk Term: 2023 1-2027
BEGINS ENDS

Name of City, County, District, or State Agency: Hayes County

ITEM 4 OFFICE SOUGHT (Candidates only. See 1A of instructions)

List the office sought which requires this filing.

Office: _____

Name of City, County, District, or State Office: _____

ITEM 5 PERIOD COVERED BY THIS STATEMENT

This statement must cover all financial interests for the entire "preceding calendar year" and not just as of year-end.

This statement covers the preceding calendar year January 1 through December 31, 2024

ITEM 6 SOURCES OF INCOME OF OVER \$1,000

Income includes money or any other form of recompense constituting income under the Internal Revenue Code. (See definitions)

Name and address of any source* (including an individual, business, body of government, political subdivision or body corporate) from which income of over \$1,000 was received.

List the nature of the source's business and the nature of the services you rendered or the circumstances under which income was received. NOTE: Do not list the amount of the income.

Also include your Government position if you were paid more than \$1,000.

1.) SW Grain PO Box 549 Trenton, NE 69044

FV Elevator 102 N Dean, Palisade, NE 69040

Western Crop Ins

1a.) Grain Sales

Grain Sales

Crop Ins proceeds

2.) Hayes County PO Box 370 Hayes Center, NE 69032

Farm Credit

US Dept of Ag/IRS Treasury

2a.) Clerk wages

Patronage Dividend

Govt Payments and refund

3.) Tyler Messersmith

Drew Messersmith

Tri-State Livestock, McCook, NE

3a.) Equipment rent

Residential rent

Livestock sales

4.)

4a.)

*NOTE: IF INCOME RESULTED FROM EMPLOYMENT BY, OPERATION OF OR PARTICIPATION IN A PROPRIETORSHIP, PARTNERSHIP, CORPORATION OR OTHER PERSON, LIST THE SAME AS THE SOURCE OF INCOME, BUT NOT THE PATRONS, CUSTOMERS, PATIENTS, OR CLIENTS THEREOF.

ITEM 7 BUSINESSES WITH WHICH YOU ARE ASSOCIATED Including Non Profits (See definitions)Name and address of all businesses, organizations, or associations (profit and non-profit) with which you held a position of officer, director, limited liability company member, partner, or stockholder and any entity in which you held a position of trustee. Such reporting is required based on the position held, not on whether income was received. You need **not** report business associations which are otherwise listed under Item 6.

Name and Address of Business or Organization.

Nature of Association

If you have nothing to report, write NONE

1.) Hayes County Economic Dev Corp

PO Box 247

Hayes Center, NE 69032

1a.) Secretary

2.) Hayes Center Community Church

PO Box 344

Hayes Center, NE 69032

2a.) Treasurer

3.) Kenneth D & Susan R Messersmith Trust

Hayes Center, NE 69032

3a.) Co-Trustee

4.)

4a.)

5.)

5a.)

6.)

6a.)

7.)

7a.)

ITEM 8	REAL PROPERTY OF THE FILER IN NEBRASKA (Real property valued at less than \$1,000 and your personal residence need <i>not</i> be reported.)	
List all real property in Nebraska in your name or in which you have a direct ownership interest. The description required must be sufficient to identify the location of the property. Exceptions: You need not report real property owned by a business listed in Item 6 or 7, your personal residence or real property valued at less than \$1,000. Personal residence refers to your principal dwelling-house and adjacent land used for house-hold purposes, such as lawns and gardens.		
Location of Property (Description or Address)		Nature of Property (such as: agricultural, commercial, industrial, residential-rental)
If you have nothing to report, write NONE		
See Attached Hayes County land listing		Ag and residential
ITEM 9	OTHER FINANCIAL INTERESTS AND PROPERTY HELD DURING THE PERIOD OF THIS STATEMENT WHICH EXCEEDED A FAIR MARKET VALUE OF \$1,000 AT ANY TIME DURING THE REPORTING PERIOD	
(a) List the names and addresses of the institutions in which you had checking and savings accounts and certificates of deposit.		
Financial Institution		Address
If you have nothing to report, write NONE		
Pinnacle Bank Farm Credit Services		PO Box 190 Hayes Center, Ne 69032 1700 N Hwy 83, McCook, NE 69001
(b) List the names of the issuers of all stocks, bonds, and government securities, not otherwise listed under Items 6 or 7.		
If you have nothing to report, write NONE		
American Equity Investment - Des Moines IA		
(c) Describe other property owned or held for the production of income not otherwise disclosed in Items 6, 7, 8 or 9(a)(b). Include leaseholds and other interests in real estate, promissory notes and other obligations owed to you, beneficial interests in trusts and estates, cash value life insurance, IRAs, deferred income and retirement plans. Exception: Do not include accounts receivable, inventory, fixtures and equipment owned or used by a business listed in Items 6 & 7 or household goods, personal automobiles and other tangible personal property unless such property was held primarily for sale or exchange.		
If you have nothing to report, write NONE		
NPERS Retirement Account Cash value in Life ins with TransAmerica Life Ins Co		

ITEM 10	CREDITORS TO WHOM \$1,000 OR MORE WAS OWED OR GUARANTEED BY YOU OR A MEMBER OF YOUR IMMEDIATE FAMILY.		
Exception: Loans from a relative and land contracts which have been recorded with the County Clerk or Register of Deeds need not be reported. Accounts payable, debts arising out of retail installment transactions or loans made by a financial institution in the ordinary course of business need not be reported.			
Name		Address	
If you have nothing to report, write NONE			
None			

ITEM 11	SOURCES OF GIFTS OF A VALUE OF MORE THAN \$100 RECEIVED EXCEPT GIFTS FROM RELATIVES. (See definitions) If you have nothing to report, write NONE		
Name and address of Donor	Occupation or nature of business of Donor	Value of Gift (See Key Below)	Description of Gift and Circumstances or Occasion for Gift
If you have nothing to report, write NONE			
None		Choose Value:	
		Choose Value:	
		Choose Value:	
		Choose Value:	
		Choose Value:	
		Choose Value:	
		Choose Value:	
		Choose Value:	

The monetary value of each gift shall be categorized based on the good faith estimate of the filer. For each reported gift insert in the Value column the letter which corresponds to the value category of the gift. The value categories are:
 A) \$100.01 to \$200; B) \$200.01 to \$500; C) \$500.01 to \$1,000; D) \$1,000.01 or more.

ITEM 12	SUPPLEMENTAL INFORMATION (please attach any supplemental info and note below to see attached)
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ITEM 13	SIGNATURE OF FILER AND DATE
I hereby state that I have used all reasonable diligence in the preparation of this Statement and that to the best of my knowledge it is true and complete.	
 (Signature of Filer)	2/14-2025 (Date)

Criminal Penalties: Any person who files a statement knowing that information is false shall be guilty of a Class IV Felony, See §49-14,134, Nebraska Revised Statutes.

HAYES COUNTY ASSESSOR 2024 REAL ESTATE BILLING LIST

Statement	Name / Address	Legal Description	Valuation Breakdown	Tax Breakdown	Tax Due
1534	MESSERSMITH TRUST/KENNETH D & SUSAN R MESSERSMITH CO TRUSTEES/KENNETH & SUSAN 104 DYER STREET PO BOX 308 HAYES CENTER, NE 69032	ORIG TOWN/BLK 3 LOT 1 HAYES CENTER 100' X 140'	Value Homestead Non-Ag 46,235 0 0	Gross Tax Homestead Tax Credit Sch Credit 663.50 0.00 55.40 86.96	1st Half 2nd Half 260.57 260.57
	Parcel ID 430000111 District 15 Levy 1.43503900	Geo Code 3851-00-0-10001-003-0001 430000111			
	Paid by: Date:	Paid by: Date:			
		FARR'S ADD/BLK 8 LOT 4 HAYES CENTER	Value Homestead Non-Ag 179,495 0 0	Gross Tax Homestead Tax Credit Sch Credit 2,575.82 0.00 215.10 345.04	1st Half 2nd Half 1,007.84 1,007.84
1535	Parcel ID 430001568 District 15 Levy 1.43503900	Geo Code 3851-00-0-10005-008-0004 430001568			
	Paid by: Date:	Paid by: Date:			
		SE4	Value Homestead Ag-Land 168,665 0 0	Gross Tax Homestead Tax Credit Sch Credit 1,577.08 0.00 242.52 299.04	1st Half 2nd Half 517.76 517.76
	Parcel ID 430009496 District 4 Levy 0.93503900	Acres 157.130 Section 19 Township 6 Range 32 Geo Code 3853-19-4-00000-000-0001 430009496			
1536	Paid by: Date:	Paid by: Date:			
		SW4 LESS 10 ACRES; 10 ACRES IN NW4	Value Homestead Ag-Land 344,695 0 0	Gross Tax Homestead Tax Credit Sch Credit 3,223.04 0.00 495.60 607.20	1st Half 2nd Half 1,060.12 1,060.12
	Parcel ID 430009542 District 4 Levy 0.93503900	Acres 140.570 Section 20 Township 6 Range 32 Geo Code 3853-20-2-00000-000-0001 430009542			
	Paid by: Date:	Paid by: Date:			
1537	MESSERSMITH TRUST/KENNETH D & SUSAN R MESSERSMITH CO TRUSTEES/KENNETH & SUSAN 104 DYER STREET PO BOX 308 HAYES CENTER, NE 69032	SW4	Value Homestead Ag-Land 92,865 0 0	Gross Tax Homestead Tax Credit Sch Credit 868.32 0.00 133.52 166.28	1st Half 2nd Half 284.26 284.26
	Parcel ID 430009747 District 4 Levy 0.93503900	Acres 159.630 Section 28 Township 6 Range 32 Geo Code 3853-28-3-00000-000-0001 430009747			
	Paid by: Date:	Paid by: Date:			
1538	MESSERSMITH TRUST/KENNETH D & SUSAN R MESSERSMITH CO TRUSTEES/KENNETH & SUSAN 104 DYER STREET PO BOX 308 HAYES CENTER, NE 69032	SW4	Value Homestead Ag-Land 92,865 0 0	Gross Tax Homestead Tax Credit Sch Credit 868.32 0.00 133.52 166.28	1st Half 2nd Half 284.26 284.26
	Parcel ID 430009747 District 4 Levy 0.93503900	Acres 159.630 Section 28 Township 6 Range 32 Geo Code 3853-28-3-00000-000-0001 430009747			
	Paid by: Date:	Paid by: Date:			

Statement	Name / Address	Legal Description	Valuation Breakdown	Tax Breakdown	Tax Due
1539	MESSERSMITH TRUST/KENNETH D & SUSAN R MESSERSMITH CO TRUSTEES/KENNETH & SUSAN 104 DYER STREET PO BOX 308 HAYES CENTER, NE 69032	NW4NE4; S2NE4; NW4; SE4	Value 308,930 Homestead 0 Ag-Land	Gross Tax 2,888.62 Homestead 0.00 Tax Credit 444.18 Sch Credit 548.50	1st Half 947.97 2nd Half 947.97
	Parcel ID 430009828 District 4 Levy 0.93503900	Acres 427.440 Section 29 Township 6 Range 32 Geo Code 3853-29-1-00000-000-0006 430009828	Tax Value 308,930	Net Tax 1,895.94	Tax Due 1,895.94
	Paid by: Date:	Paid by: Date:			
	MESSERSMITH TRUST/KENNETH D & SUSAN R MESSERSMITH CO TRUSTEES/KENNETH & SUSAN 104 DYER STREET PO BOX 308 HAYES CENTER, NE 69032	NE4 LESS 5 ACRES	Value 692,350 Homestead 0 Non-Ag 443,070 Ag-Land 249,280	Gross Tax 6,473.74 Homestead 0.00 Non-Ag Cr 530.94 Ag-Land Cr 358.42 Sch Credit 1,286.90	1st Half 2,148.74 2nd Half 2,148.74
1540	Parcel ID 430028571 District 4 Levy 0.93503900	Acres 162.200 Section 30 Township 6 Range 32 Geo Code 3853-30-1-00000-000-0001 430028571	Tax Value 692,350	Net Tax 4,297.48	Tax Due 4,297.48
	Paid by: Date:	Paid by: Date:			
	MESSERSMITH TRUST/KENNETH D & SUSAN R MESSERSMITH CO TRUSTEES/KENNETH & SUSAN 104 DYER STREET PO BOX 308 HAYES CENTER, NE 69032	16 AC IN SE4NE4	Value 42,325 Homestead 0 Ag-Land	Gross Tax 395.76 Homestead 0.00 Tax Credit 60.86 Sch Credit 74.52	1st Half 130.19 2nd Half 130.19
	Parcel ID 430054206 District 4 Levy 0.93503900	Acres 16.360 Section 19 Township 6 Range 32 Geo Code 3853-19-2-00000-000-0000 430054206	Tax Value 42,325	Net Tax 260.38	Tax Due 260.38
1541	Paid by: Date:	Paid by: Date:			
	MESSERSMITH TRUST/KENNETH D & SUSAN R MESSERSMITH CO TRUSTEES/KENNETH & SUSAN 104 DYER STREET PO BOX 308 HAYES CENTER, NE 69032		Value 1,875,560 Homestead 0 Non-Ag 668,800 Ag-Land 1,206,760 Unused 0.00	Gross Tax 18,665.88 Homestead 0.00 Non-Ag 801.44 Ag-Land 1,735.10 Tax Credit 2,536.54 Sch Credit 3,414.44 Penalty 0.00	
	Parcel ID 430054206 District 4 Levy 0.93503900		Tax Value 1,875,560	Net Tax 12,714.90	
	Paid by: Date:	Paid by: Date:			
Grand Totals					
			Tax Value 1,875,560	Net Tax 12,714.90	