



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 16, 2018 at 11:26 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 16, 2019 as per public notice given in the Clay County News, July 10, 2019, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in the advance notice of the meeting. Ivan Fintel, Chairman presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Johnson, Shaw and Fintel. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The advanced notice of this meeting stated that the time of this meeting could change depending on the Board of Supervisors schedule. Due to the Board of Supervisor meeting being adjourned, this meeting was held ahead of schedule.

It was noted by Chairman Fintel that the open meeting law poster is posted on the west wall.

Motion by Shaw and seconded by Samuelson to approve the minutes of the meeting held June 18, 2019 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

Brenda discussed the 2019 Cemetery Report. This is something that has to be done yearly per state statute. There shouldn't be any changes except if a cemetery association collects funds for use of land it owns surrounding the cemetery.

It was decided to recess for lunch at 11:30.

The Board of Equalization resumed session at 1:00 P.M. with all members present except Fintel. Brenda Hansen, County Assessor and Joni Hoy from the Assessor's office were also present. Vice Chairman Schmidt conducted the remainder of the meeting.

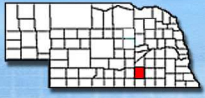
The public hearing to grant or deny tax exempt status on tax exemption applications was held at 1:00 P.M. No other persons were present. There was no written or oral comments or objections presented.

Brenda explained that every four years exempt entities have to re-apply. This is a new application and therefore needs to be acted on at this time.

Motion by Shaw and seconded by Bitterman to approve the tax exempt application requested by Assumption Catholic Church of Deweese as recommended by the County Assessor. On roll call, yea: Pavelka, Johnson, Shaw, Bitterman, Samuelson and Schmidt; absent: Fintel. Motion carried.

Protests received concerning property valuation were heard.

Brenda Hansen presented the required documentation for the proceedings to the board.



# Clay Board of Equalization Minutes



Motion by Samuelson and seconded by Bitterman to accept and enter into the record of these proceedings of the Board of Equalization and Assessment the documentation presented by the Assessor: Assessor's review of assessment; Office policy and procedures; Appraisal history; Assessment Actions Report; County profiles for residential, commercial, industrial & agricultural properties (sales rosters); Copy of the property record card and improvement worksheet; Data used for 2019 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2019 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. On roll call, yea: Johnson, Shaw, Bitterman, Samuelson, Pavelka and Schmidt; absent: Fintel. Motion carried. (All of which are on file in the Assessor's Office.)

There was time before the first appointment to review those that did not request to meet with the Board.

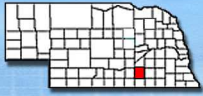
Stanley Perrien, protest #19-01, Pt SE  $\frac{1}{4}$  NE  $\frac{1}{4}$  formerly RR 17-7-5. Protested Valuation: Land: \$23,785.00 Buildings: no amount Total Land and Buildings: no amount. Requested Valuation: Land: \$12,525.00 Buildings: no amount Total Land and Buildings: no amount. Reason for requested change: dryland. Assessor's recommendation: Parcel land use was incorrectly valued as 100% irrigated as the result of a clerical error. New value: Land: \$12,525.00.

Motion by Samuelson and seconded by Bitterman that after testimony and evidence presented, to lower the valuation and stay with the parameters required by the State of Nebraska. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Johnson and Schmidt; absent: Fintel. Motion carried.

Cleo Rabbe Trustee and Dorothy Rabbe Trustee by Michael Rabbe, Beneficiary, protest #19-03, SW  $\frac{1}{4}$  25-7-5. Protested Valuation: Land: no amount Buildings: \$25,140 Total Land and Buildings: no amount. Requested Valuation: Land: no amount Buildings: \$15,395.00 Total Land and Buildings: no amount. Reason for requested change: attached letter with breakdown of buildings and bins that are gone or damaged. Assessor's recommendation: Improvements removed were not reported prior to 1/1/19. Will remove for the 1/1/20 assessment. Removed drying bin component & adjusted depreciation on bins for condition. New value: Land: \$331,070.00 Buildings: \$92,870.00 Total Land and Buildings: \$423,940.00.

Motion by Bitterman and seconded by Pavelka to lower the valuation after receiving information presented at the protest hearing. On roll call, yea: Bitterman, Samuelson, Pavelka, Johnson, Shaw and Schmidt; absent: Fintel. Motion carried.

Robyn Kuehler protest #19-02, Irregular Lot 5, SW  $\frac{1}{4}$  SE  $\frac{1}{4}$  Inc. Lands Clay Center City. Protested Valuation: Land: \$140,215.00 Buildings: no amount Total Land and Buildings: \$140,215.00 Requested Valuation: Land: \$65,295.00 Buildings: no amount Total Land and Buildings: \$65,295.00. Reason for requested change: Attached sheets of narrative, similar house valuations in Clay Center and neighborhood valuations. At the hearing: Robyn was not able to attend the hearing but the Assessor had spoken with her and an interior inspection had been made prior to this meeting. Assessor's



# Clay Board of Equalization Minutes



recommendation: Interior inspection shows the 2<sup>nd</sup> floor being completely outdated. Change condition to average and adjust effective age to reflect correct year built (1904-1906). Adjust depreciation accordingly.

Motion by Johnson and seconded by Samuelson that after inspection and review to lower the value due to condition of the property. On roll, yea: Samuelson, Pavelka, Johnson, Shaw, Bitterman and Schmidt; absent: Fintel. Motion carried.

Brenda went over the over/under valued parcels and discussed them with the Board. Most of the changes are because of split properties or clerical errors.

Motion by Shaw and seconded by Johnson to approve the over/under valuation changes on ID #'s 893, 3117, 3339, 6240, 6240.01, 6242, 6243 and 6474 as recommended by the County Assessor's office. On roll call, yea: Pavelka, Johnson, Shaw, Bitterman, Samuelson and Schmidt; absent: Fintel. Motion carried.

Motion by Pavelka and seconded by Bitterman to adjourn this meeting at 2:05 P.M. On roll call, yea: Johnson, Shaw, Bitterman, Pavelka and Schmidt; absent: Fintel. Motion carried.

Deborah Karnatz, County Clerk  
Chairman

Chairman

Ivan Fintel,

Gerald Schmidt, Vice