



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Activities Building 705 N. Martin Ave., Clay Center, Nebraska, July 21, 2020 at 12:00 P.M. (upon adjournment of the Board of Supervisors meeting)

The Clay County Board of Supervisors acting as the Board of Equalization met July 21, 2020 as per public notice given in the Clay County News on July 8 and 15, 2020 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. Chairman Fintel presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Johnson, Shaw and Fintel. Minutes of the meeting held July 17, 2020 were mailed to the board members. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Motion by Schmidt and seconded by Bitterman to approve the minutes of the meeting held July 17, 2020 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

Brenda Hansen, County Assessor was present for the review of the valuation protests and also presented and discussed a tax list correction for omitted personal property and the over/under listing.

The property valuation protests were discussed.

The public hearing for the permissive application was held. Motion by Samuelson and seconded by Shaw to open the public hearing at 1:00 PM to review the eligibility of a previously approved permissive exemption on parcel #6643. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Johnson, Shaw and Fintel. Motion carried.

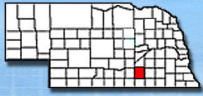
Members of the County Assessor's office were present. No other persons were present. No oral or written comments or objections were received. The Assessor explained that this was a parsonage that had been sold and no longer qualifies for an exemption.

Motion by Shaw and seconded by Samuelson to close the public hearing at 1:15 P.M. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

Motion by Schmidt and seconded by Samuelson to deny the previously approved permissive exemption for parcel ID #000644300 United Methodist Church of Harvard as recommended by the County Assessor due to the property being sold. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

After discussion, decisions were made concerning each protest.

Motion by Johnson and seconded by Shaw to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 20-01, 20-02, 20-03, 20-04, 20-06, 20-09, 20-12, 20-18, 20-19, 20-



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21, 20-22, 20-24, 20-25, 20-26, 20-30, 20-33, 20-34, and 20-35. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

Motion by Pavelka and seconded by Schmidt to accept the testimony and evidence presented during the hearing which indicates a clerical error and move to correct such error for protest #'s 20-10, 20-13, 20-15, 20-17, 20-23 and 20-32. On roll call, yea: Schmidt, Johnson, Shaw, Bitterman, Samuelson, Pavelka and Fintel. Motion carried.

Motion by Schmidt and seconded by Shaw that after testimony and evidence presented, move to lower the valuation and stay within the parameters required by the State of Nebraska for protest #'s 20-14 and 20-27. On roll call, yea: Johnson, Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Fintel. Motion carried.

Motion by Johnson and seconded by Shaw to lower the valuation after receiving information presented at the protest hearing for protest # 20-05. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt, Johnson and Fintel. Motion carried.

Motion by Samuelson and seconded by Shaw that after inspection and review, move to lower the value due to the condition of the property for protest #'s 20-11, 20-20, 20-29 and 20-31. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Johnson, Shaw and Fintel. Motion carried.

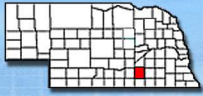
Motion by Shaw and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 20-16. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson and Shaw; nay: Bitterman and Fintel. Motion carried.

Motion by Bitterman and seconded by Shaw to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 20-28. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw and Samuelson; nay: Bitterman and Fintel. Motion carried.

Motion by Pavelka and seconded by Samuelson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 20-28. On roll call, yea: Schmidt, Johnson, Shaw, Samuelson, Pavelka; nay: Bitterman and Fintel. Motion carried.

The tax list correction was presented. Motion by Samuelson and seconded by Bitterman to approve tax list correction # 1186 as recommended by the County Assessor. On roll call, yea: Johnson, Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Fintel. Motion carried.

The Over/Under Valued Property Listing was reviewed. Motion by Johnson and seconded by Pavelka to approve the over/under valuation changes on Parcel ID #'s 11210, 6443, 2349, 1397, 1793, and 179304 and authorize the chairman to sign. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt, Johnson and Fintel. Motion carried."



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Motion by Pavelka and seconded by Johnson to adjourn this meeting at 2:20 P.M. On roll call, yea: Schmidt, Johnson, Shaw, Bitterman, Samuelson, Pavelka and Fintel. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,