



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 13, 2021 at 1:00 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 13, 2021 as per public notice given in the Clay County News, July 7, 2021, 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. L. Wayne Johnson, Chairman presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Shaw and Johnson; absent: Fintel. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

It was noted by Chairman Johnson that the open meeting law information was located on west wall in the back of the meeting room.

Motion by Shaw and seconded by Bitterman to approve the minutes of the meeting held June 29, 2021 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Shaw, Bitterman and Johnson; absent: Fintel. Motion carried.

Brenda Hansen, County Assessor presented the required documentation for these proceedings to the board: 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 2021 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2021 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. (All of which are on file in the Assessor's Office.)

Paul R. Krieger, protest #21-01, N1/2SE1/4 25-8-7. Protested Valuation: Land: \$434,500.00 Buildings: \$0 Total Land and Buildings: \$434,500.00. Requested Valuation: Land: \$419,108.00. Buildings: \$0. Total Land and Buildings: \$419,108.00. Assessors recommendation: Agricultural land values are based on sales in Clay County. The values set show that Clay County is at 72%, within the statutory range of 69% to 75% of actual value. Recommends no change.

After discussion it was moved by Shaw and seconded by Schmidt to accept the testimony that the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #21-01. On roll call, yea: Pavelka, Schmidt, Shaw, Bitterman, Samuelson and Johnson; absent: Fintel. Motion carried.

At this time David Buttross joined the meeting via telephone.

David Buttross, DTH-REO, protest #21-04, Lots 1,2,3 Blk1 CCLA 1st Add. Harvard. Protested Valuation: Land: \$4,000.00. Buildings: \$70,276.00. Total Land and Buildings: \$74,275.00. Requested Valuation: Land: \$4,000.00 Buildings: \$19,400.00. Total Land and Buildings: \$23,400.00. Assessors recommendation: Based on an interior inspection of the dwelling on July 5, 2021, it is recommended to increase the depreciation on the dwelling to lower the value. Land: \$4,000.00 Buildings: \$39,245.00. Total Land and Buildings: \$43,245.00.



Clay Board of Equalization Minutes



After discussion it was moved by Samuelson and seconded by Bitterman that after inspection and review, to lower the value due to the condition of the property for protest #21-04. On roll call, yea: Schmidt, Shaw, Bitterman, Samuelson, Pavelka and Johnson; absent: Fintel. Motion carried.

Kim J & Darlene Kliewer, protest #21-02, Pt N1/2SW1/4 10-8-6 . Protested Valuation: Land: \$13,980.00. Buildings: \$81,915.00. Total Land and Buildings: \$96,165.00. Requested Valuation: Land: \$5,000.00. Buildings: \$50,000.00. Total Land and Buildings: \$55,000.00. Assessors recommendation: An interior inspection of the house on July 5, 2021 showed damage from a leaky roof and siding that had been missing or damaged both being fixes as of the date of the inspection. Recommend decreasing the value of the property by increasing the depreciation and correcting the % of heating/cooling in the house. Land: \$13,980.00. Buildings: \$76,165.00. Total Land and Buildings: \$90,145.00.

After discussion it was moved by Pavelka and seconded by Schmidt that after inspection and review, to lower the value due to the condition of the property for protest #21-02. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson; absent: Fintel. Motion carried.

Kim J Kliewer, protest #21-03, Pt of outlot F (formerly Lots 1 thru 4, 19 & 29 Blk 2; Lots 1-2 & N98' of W 53" of Lot 3 Blk 9 & Pt of vacated green street) Eldorado Village. Protested Valuation: Land: \$14,940.00. Buildings: \$43,270.00. Total Land and Buildings: \$59,080.00. Requested Valuation: Land: \$2,000.00. Buildings: \$10,000.00. Total Land and Buildings: \$12,000.00. Assessors recommendation: An interior inspection of the home on July 5, 2021 showed major issues from the effects of deteriorating foundation. Outbuildings and detached garage are in poor condition as well. Remove 8x8 slab (well). Recommend an increase in depreciation on all improvements to lower those values on this parcel. Land: \$14,940.00. Buildings: \$23,065.00. Total Land and Buildings: \$38,005.00.

After discussion it was moved by Bitterman and seconded by Shaw that after inspection and review, to lower the value due to the condition of the property for protest #21-03. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson; absent: Fintel. Motion carried.

Benjamin Royce Osler, protest #21-05, Lots 18-19-20 Blk 21 Kissinger's 4th Add Glenvil Village. Protested Valuation: Land: \$2,525.00 Buildings: \$61,005.00 Total Land and Buildings: \$63,581.00. Requested Valuation: Land: \$2,525.00. Buildings: \$50,000.00. Total Land and Buildings: \$50,000.00. Assessors recommendation: After an interior inspection of the dwelling on July 5, 2021, recommend an increase in depreciation on all improvements to lower those values on this parcel. : Land: \$2,525.00. Buildings: \$45,015.00. Total Land and Buildings: \$47,540.00.

After discussion it was moved by Pavelka and seconded by Bitterman that after inspection and review, to lower the value due to the condition of the property for protest #21-05. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Shaw and Johnson; absent: Fintel. Motion carried.



Clay Board of Equalization Minutes



The Clay County Nebraska Cemetery Report and the Clay County 3 Year Plan of Assessment were discussed.

A Tax list correction for omitted personal property was presented and discussed.

Motion by Shaw and seconded by Pavelka to approve tax list correction #2033 as recommended by the County Assessor. On roll call, yea: Samuelson, Pavelka, Schmidt, Shaw, Bitterman and Johnson; absent: Fintel. Motion carried.

Motion by Bitterman and seconded by Shaw to adjourn this meeting at 1:50 P.M. On roll call, yea: Pavelka, Schmidt, Shaw, Bitterman, Samuelson and Johnson; absent: Fintel. Motion carried.

Deborah Karnatz, County Clerk
Chairman

L. Wayne Johnson,