



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, February 15, 2022 at 10:36 AM

The Clay County Board of Supervisors acting as the Board of Equalization met February 15, 2022 as per public notice given in the Clay County News on February 9, 2022 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 Johnson presided with roll call showing the following present: Samuelson, Pavelka, Schmidt, Fintel, Shaw, and Johnson; absent: Bitterman. Minutes of the meeting January 18, 2022 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.

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

Motion by Fintel and seconded by Pavelka to approve the minutes of the meeting held January 18, 2022 as mailed. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Samuelson and Johnson; absent: Bitterman. Motion carried.

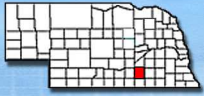
Brenda Hansen, Clay County Assessor discussed information on estimated revenue loss from land being transferred to US Fish & Wildlife and Meat Animal Research Center (which is tax exempt), other entities that pay in lieu of taxes or receive reduced land valuations. For the Meat Animal Research Center there is an average \$3,245,328.00 of revenue lost per year. For the US Fish & Wildlife parcels there is an estimated loss of valuation of \$7,864,554.00 yearly for those acres that are exempt.

The public hearing for the permissive application was held. Motion by Shaw and seconded by Schmidt to open the public hearing at 10:45 AM to review the eligibility of a previously approved permissive exemption on parcel #8299. On roll call, yea: Schmidt, Fintel, Shaw, Samuelson, Pavelka and Johnson; absent: Bitterman. Motion carried.

Clay County Assessor Brenda Hansen, Rev. Michael Zimmer and Lindsay Anderson were present. The review of the permissive exemption is due to a daycare that has opened in part of the lower level of the Immaculate Conception Roman Catholic Church. The qualifications for an exemption were discussed. Rev. Michael Zimmer and Lindsay Anderson explained the current operation and future vision for the daycare. Programs will be put in place to qualify for the exemption next year.

Motion by Samuelson and seconded by Pavelka to close the public hearing at 11:20 A.M. On roll call, yea: Fintel, Shaw, Samuelson, Pavelka, Schmidt and Johnson; absent: Bitterman. Motion carried.

Motion by Fintel and seconded by Schmidt to accept the recommendation of the Assessor for a partial exemption of parcel ID #8299. On roll call, yea: Shaw, Samuelson, Pavelka, Schmidt, Fintel and Johnson; absent: Bitterman. Motion carried.



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Motion by Shaw and seconded by Schmidt to adjourn this meeting at 11:31 A.M. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson; absent: Bitterman. Motion carried.

Deb Karnatz, County Clerk

L. Wayne Johnson, Chairman