



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, June 21, 2022 at 12:08 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met June 21, 2022 as per public notice given in the Clay County News, June 15, 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. L. Wayne Johnson, Chairman presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson. 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 Fintel and seconded by Schmidt to approve the minutes of the meeting held May 24, 2022 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Brenda Hansen, Clay County Assessor presented tax list corrections #2070 through #2086 for review for omitted property and clerical error. Motion by Shaw and seconded by Samuelson to approve tax list corrections #2070 through 2086 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Hansen presented and discussed a Report of Destroyed Real Property. Documentation to support the claim was distributed to the Board prior to the meeting. Motion by Fintel and seconded by Shaw to approve the reassessment value on Form #425 Report of Destroyed Property on #ID 247300 as recommended by the County Assessor. On roll call, yea: Schmidt, Fintel, Shaw, Bitterman, Samuelson, Pavelka and Johnson. Motion carried.

Hansen presented an Over/Under Valued Property Report. Motion by Fintel and seconded by Pavelka to approve the Over/Under Valued Property Report and authorize the Chairman to sign the same. On roll call, yea: Fintel, Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson. Motion carried.

Hansen 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 2022 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2022 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.) Motion by Schmidt and seconded by Shaw to enter into the record of these proceeding to 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



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the property record card and improvement worksheet; Data used for 2022 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2022 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. On roll call yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson. Motion carried.

R Lazy K Inc, protest #22-01, Pt Farm #4 (Pt Tax Lot 4) in NW1/4 (NAD) 4-6-8. Protested Valuation: Land: \$4,095.00 Buildings: \$16,575.00 Total Land and Buildings: \$20,670.00. Requested Valuation: Land: \$2,760.00. Buildings: \$16,575.00 Total Land and Buildings: \$19,335.00. Assessors recommendation: Correct land use to all building site. Clerical error for 2022 valuation.

James D & Donna J Damrow, protest #22-02, Lots 1 & 2 Blk 22 Clarks 2nd Add Sutton City. Protested Valuation: Land: \$3,700.00 Buildings: \$2,945.00 Dwelling: \$277,210.00 Total Land and Buildings: \$283,855.00. Requested Valuation: Land: \$3,700.00. Buildings: \$2,945.00 Dwelling: \$200,000.00 Total Land and Buildings: \$206,645.00. Assessors recommendation: An error was discovered in the calculation of the depreciation during the last review. Correct error and update valuation.

After discussion it was moved by Pavelka and seconded by Shaw to accept the testimony and evidence presented which indicates clerical errors and move to correct such errors for protest #22-01 and #22-02. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson. Motion carried.

Robin Gilbert, County Treasurer presented Motor Vehicle Exemption applications.

Motion by Fintel and seconded by Bitterman to approve the exemption application for Clay Center Christian Church for renewal of a motor vehicle exemption of a 2010 Ford Van as recommended by the County Treasurer. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Motion by Pavelka and seconded by Bitterman to approve the exemption application for Glenvil Cemetery Association for renewal of a motor vehicle exemption of a 2007 Chevrolet pickup as recommended by the County Treasurer. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Motion by Bitterman and seconded by Schmidt to approve the exemption application for Head Start Child and Family Development Program Inc. for renewal of a motor vehicle exemption of a 2011 Dodge Caravan, a 2019 Toyota Camry, a 2019 Ford Fusion, 2019 Toyota Sienna and a GMC 2003 Cutaway Bus as recommended by the County Treasurer. On roll call, yea: Schmidt, Fintel, Shaw, Bitterman, Samuelson, Pavelka and Johnson. Motion carried.

Motion by Fintel and seconded by Bitterman to approve the exemption application for Immaculated Concep Catholic Church for renewal of a motor vehicle exemption of a 2002 utility trailer as recommended by the County Treasurer. On roll call, yea: Fintel, Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson. Motion carried.



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Motion by Shaw and seconded by Samuelson to approve the exemption application for Midland Area Agency on Aging for renewal of a motor vehicle exemption of a 2015 Dodge Sport Van and a 2010 Ford Cutaway Van as recommended by the County Treasurer. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt, Fintel and Johnson. Motion carried.

Motion by Bitterman and seconded by Fintel to approve the exemption application for Sutton Community Home, Inc. for renewal of a motor vehicle exemption of a 2007 Ford Cutaway Van and a 2007 Chevrolet Sport Utility and a 2020 Dodge Grand Caravan as recommended by the County Treasurer. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson. Motion carried.

Motion by Samuelson and seconded by Schmidt to adjourn this meeting at 12:29 P.M. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Cassie Aksamit, County Clerk
Chairman

L. Wayne Johnson,