



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 12, 2022 at 1:00 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 12, 2022 as per public notice posted in various locations on July 7, 2022 a copy of the notice 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 Bitterman and seconded by Fintel to approve the minutes of the meeting held June 21, 2022 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. 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 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 Shaw and seconded by Pavelka 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 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.

Luis Graterol was present to interpret for Jose Reynoso Rafael.

Protest #22-03: Jose Reynoso Rafael: Lots 19-20 Original Town of Harvard. Protested Valuation: Land: \$2,850.00 Buildings: \$69,650.00 Total Land and Buildings: \$72,500.00. Requested Valuation: Land: \$2,850.00 Buildings: \$27,150.00 Total Land and Buildings: \$30,000.00. Assessor's recommendation: to lower the value due to the condition of the property.

Protest #22-04: Philby James E. Living Trust: Bldg 1 SHED 7 Lot 24 (NAD) ARE B-1 18-7-8-AC:1.77. Protested Valuation: Land: \$3,345.00 Buildings: \$103,405.00 Total Land and Buildings: \$106,750.00. Requested Valuation: Land: \$3,345.00 Buildings:



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\$52,650.00 Total Land and Buildings: \$55,995.00. Assessor's recommendation: to lower the value due to the condition of the property.

Protest #22-05: Steve Mangers: Parcel 1114600. Protested Valuation: Land: \$3,230.00 Buildings: \$116,730.00 Total Land and Buildings: \$119,960.00. Requested Valuation: Land: \$3,230.00 Buildings: \$70,000.00 Total Land and Buildings: \$73,230.00. Assessor's recommendation: to correct the clerical error on heat.

Protest #22-06: Alton C. Jackson: BLDG 8 Shed 9 Lot 13 PAR 10 PG3 NAD Area B2 16-7-8-AC 2.140. Protested Valuation: Land: \$4,045.00 Buildings: \$105,625.00 Total Land and Buildings: \$109,670.00. Requested Valuation: Land: \$4,045.00 Buildings: \$54,015.00 Total Land and Buildings: \$58,060.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #22-10: Jeffrey E. McClellan (Four Star Storage): Bldg 1 & Shed 3 Lot 4 NAD Area B1 STR 18-07-08. Protested Valuation: Land: \$3,345.00 Buildings: \$103,405.00 Total Land and Buildings: \$106,750.00. Requested Valuation: Land: \$5,000.00 Buildings: \$80,000.00 Total Land and Buildings: \$85,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #22-11: Jeffrey E. McClellan (Four Star Storage): Bldg 1 & Shed 20 Lot 6 Par 3 PG 1 NAD Area B-1. Protested Valuation: Land: \$2,720.00 Buildings: \$109,405.00 Total Land and Buildings: \$112,125.00. Requested Valuation: Land: \$5,000.00 Buildings: \$80,000.00 Total Land and Buildings: \$85,000.00. Assessor's recommendation: to lower the value to stay within the parameters required by the State of Nebraska.

Protest #22-12: Jeffrey E. McClellan (Four Star Storage): Bldg 1 & Shed 19 Lot 7 Par 3 PG 1 NAD Area B-1 18-7-8 STR 18-07-08. Protested Valuation: Land: \$2,855.00 Buildings: \$103,405.00 Total Land and Buildings: \$106,260.00. Requested Valuation: Land: \$5,000.00 Buildings: \$80,000.00 Total Land and Buildings: \$85,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #22-13: Jeffrey E. McClellan: Bldg 1 & Shed 36 Lot 12 Par 3 PG1 NAD Area B1 STR 18-07-08. Protested Valuation: Land: \$2,930.00 Buildings: \$103,405.00 Total Land and Buildings: \$106,335.00. Requested Valuation: Land: \$5,000.00 Buildings: \$80,000.00 Total Land and Buildings: \$85,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #22-14: Jeffrey E. McClellan: Bldg 1 & Shed 21 Lot 16 NAD Area B-1 STR 18-07-08. Protested Valuation: Land: \$3,590.00 Buildings: \$182,355.00 Total Land and Buildings: \$185,945.00. Requested Valuation: Land: \$5,000.00 Buildings: \$127,500.00 Total Land and Buildings: \$132,500.00. Assessor's recommendation: lower the valuation to correct the square footage of office space and remove heat.

Protest #22-15: Jeffrey E. McClellan (Four Star Storage): Bldg 1 Shed 23 Lot 18 Par 3 PG1 NAD Area B1 STR 18-07-08. Protested Valuation: Land: \$3,025.00 Buildings: \$103,405.00 Total Land and Buildings: \$106,430.00. Requested Valuation: Land:



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\$5,000.00 Buildings: \$80,000.00 Total Land and Buildings: \$85,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #22-16: Jeffrey E. McClellan: Bldg 1 Shed 6 Lot 23 NAD Area B-1 STR 18-07-08. Protested Valuation: Land: \$3,345.00 Buildings: \$103,405.00 Total Land and Buildings: \$106,750.00. Requested Valuation: Land: \$5,000.00 Buildings: \$80,000.00 Total Land and Buildings: \$85,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #22-08: Matt Friend Truck Equipment, INC (Scott Friend): BLDG 1 Shed 66 Lot 44 Par 3 PG 2 NAD AREA B-1 17-7-8 AC: 1.830. Protested Valuation: Land: \$3,460.00 Buildings: \$154,245.00 Total Land and Buildings: \$157,705.00. Requested Valuation: Land: \$3,460.00 Buildings: \$111,587.00 Total Land and Buildings: \$115,047.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #22-09: Matt Friend Truck Equipment, INC (Scott Friend): BLDG 1 Shed 67 Lot 45 Par 3 PG 2 NAD AREA B-1 17-7-8 AC: 1.830. Protested Valuation: Land: \$3,460.00 Buildings: \$108,440.00 Total Land and Buildings: \$111,900.00. Requested Valuation: Land: \$3,460.00 Buildings: \$66,848.00 Total Land and Buildings: \$70,308.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #22-07: Sunrise Composites, Jim Zade: Bldg 8 SH10 LOT 12 PAR 10 PG 3 (NAD) AREA B-2 S-T-R 16-07-08 Acres 2.140. Protested Valuation: Land: \$4,045.00 Buildings: \$201,905.00 Total Land and Buildings: \$205,950.00. Requested Valuation: Land: \$4,045.00 Buildings: \$106,580.00 Total Land and Buildings: \$110,625.00. Assessor's recommendation: to correct the clerical error.

After discussion the following decisions were made:

Motion by Fintel and seconded by Pavelka to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #s: 22-06; 22-08; 22-09; 22-10; 22-12; 22-13; 22-15 and 22-16. On roll call, yea: Schmidt, Fintel, Shaw, Bitterman, Samuelson, Pavelka and Johnson. Motion carried.

Motion by Bitterman 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: 22-05 and 22-07. On roll call, yea: Fintel, Shaw, Bitterman, Pavelka, Schmidt and Johnson; abstain: Samuelson. Motion carried.

Motion by Pavelka and seconded by Samuelson, that after review of the property to lower the value and stay within the parameters of the State of Nebraska for protest #s: 22-11. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt, Fintel and Johnson. Motion carried.



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Motion by Shaw and seconded by Fintel to lower the valuation after receiving information at the decision hearing for protest #s: 22-14. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson. Motion carried.

Motion by Bitterman and seconded by Schmidt, that after inspection and review to lower the value due to the condition of the property for protest #s: 22-03 and 22-04. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Protest #22-01 and #22-02 were acted on during the June 28, 2022 Board of Equalization meeting.

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

Motion by Shaw and seconded by Bitterman to adjourn this meeting at 3:16 P.M. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Cassie Aksamit, County Clerk
Chairman

L. Wayne Johnson,