

COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 11, 2023 at 11:00 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 11, 2023 as per public notice posted in various locations on July 5, 2023 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. James Pavelka, Vice-Chairman presided with roll call showing the following present: Bitterman, Samuelson, Becker, Fintel, Shaw and Pavelka; absent: 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 Vice-Chairman Pavelka 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 20, 2023 as mailed. On roll call, yea: Samuelson, Becker, Fintel, Shaw, Bitterman and Pavelka. 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 2023 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2023 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 Bitterman 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 2023 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2023 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. On roll call yea: Becker, Fintel, Shaw, Bitterman, Samuelson and Pavelka. Motion carried.

Protest #23-30: Story Enterprises LLC (John Story): S 54' Lot 1 Blk 15 First Addition of Clay Center. Protested Valuation: Land: \$6,370.00 Buildings: \$77,190.00 Total Land and Buildings: \$83,560.00. Requested Valuation: Land: \$5,000.00 Buildings: \$40,000.00 Total Land and Buildings: \$45,000.00. Assessor's recommendation: to lower the value due to the condition of the property.

Protest #23-31: Story Enterprises LLC (John Story): Lots 11 & 12 Ellers Addition of Clay Center. Protested Valuation: Land: \$9,800.00 Buildings: \$29,115.00 Total Land and Buildings: \$38,915.00. Requested Valuation: Land: \$5,000.00 Buildings: \$18,000.00 Total Land and Buildings: \$23,000.00. Assessor's recommendation: to lower the value due to the condition of the property.

Protest #23-32: Story Enterprises LLC (John Story): Lots 7 & 8 Blk 1 Kincaids Addition of Clay Center. Protested Valuation: Land: \$10,550.00 Buildings: \$75,005.00 Total Land and Buildings: \$85,555.00. Requested Valuation: Land: \$8,000.00 Buildings: \$58,435.00 Total Land and Buildings: \$66,435.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-03: Ray Arnold: Section 18 Pt S ½ SE ¼. Protested Valuation: Land: \$71,845.00 Buildings: \$0.00 Total Land and Buildings: \$71,845.00. Requested Valuation: Land: \$60,000.00 Buildings: \$0.00 Total Land and Buildings: \$60,000.00. Assessor's recommendation: to change the valuation after receiving FSA certification information.

Protest #23-01: David Studnicka: Lot 6 Blk 2 Detweilers Addition of Clay Center. Protested Valuation: Land: \$6,160.00 Buildings: \$10,530.00 Total Land and Buildings: \$16,690.00. Requested Valuation: Land: \$1,160.00 Buildings: \$0.00 Total Land and Buildings: \$1,160.00. Assessor's recommendation: to lower the value due to the condition of the property.

Protest #23-02: Randall Douglas Gould: Pt NE ¼ 35-8-5. Protested Valuation: Land and Buildings: \$267,465.00. Requested Valuation: Land and Buildings: \$258,715.00. Assessor's recommendation: to correct the clerical error.

Protest #23-24: Joan Majors (Swaying Pines): Pt N ½ NE ¼ 25-8-5. Protested Valuation: Land: \$7,655.00 Buildings: \$0.00 Total Land and Buildings: \$7,655.00. Requested Valuation: Land: \$4,000.00 Buildings: \$0.00 Total Land and Buildings: \$4,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-27: Clifford C. Heftie: S 75' of Lots 1-3; all of Lots 4-8 and 11-14 and part of RR ROW Blk 5 Detweilers Addition of Clay Center. Protested Valuation: Total Land and Buildings: \$17,700.00. Requested Valuation: Land: \$5,390.00 Buildings: \$150.00 Total Land and Buildings: \$5,540.00. Assessor's recommendation: to lower the valuation after recent information was presented.

Protest #23-41: Barbee LLC: Pt Blk 37 First Addition City of Sutton. Protested Valuation: Land: \$31,285.00 Buildings: \$2,295.00 Total Land and Buildings: \$33,580.00. Requested Valuation: Land: \$8,850.00 Buildings: \$1,500.00 Total Land and Buildings: \$10,350.00. Assessor's recommendation: lower the valuation after recent information was presented.

After discussion the following decisions were made:

Motion by Bitterman and seconded by Shaw to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #s: 23-24 and 23-32. On roll call, yea: Fintel, Shaw, Bitterman, Samuelson, Becker and Pavelka. Motion carried.

Motion by Fintel and seconded by Samuelson to accept the testimony and evidence presented during the hearing which indicates a clerical error and move to correct such error for protest #s: 23-02. On roll call, yea: Shaw, Bitterman, Samuelson, Becker, Fintel and Pavelka. Motion carried.

Motion by Bitterman and seconded by Shaw, that after review of the property to lower the value after receiving information presented at the protest hearing for protest #s: 23-27 and 23-41. On roll call, yea: Bitterman, Samuelson, Becker, Fintel, Shaw and Pavelka. Motion carried.

Motion by Fintel and seconded by Samuelson, that after inspection and review to lower the value due to the condition of the property for protest #s: 23-01, 23-30 and 23-31. On roll call, yea: Samuelson, Becker, Fintel, Shaw, Bitterman and Pavelka. Motion carried.

Motion by Samuelson and seconded by Bitterman, to change the valuation after receiving FSA information for protest #s: 23-03. On roll call, yea: Becker, Fintel, Shaw, Bitterman, Samuelson and Pavelka. Motion carried.

Motion by Fintel and seconded by Samuelson to adjourn this meeting at 12:45 P.M. On roll call, yea: Fintel, Shaw, Bitterman, Samuelson, Becker and Pavelka. Motion carried.

Cassie Aksamit, County Clerk

James Pavelka, Vice-Chairman