

## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 18, 2023, at 1:00 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 18, 2023, as per public notice given in the Clay County News on July 12, 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. L. Wayne Johnson, Board Chairman presided with roll call showing the following present: Bitterman, Samuelson, Becker, Pavelka, 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 Board 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 Pavelka to approve the minutes of the meeting held July 11, 2023, as mailed. On roll call, yea: Samuelson, Becker, Pavelka, Fintel, Shaw and Bitterman; abstain; 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 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 Bitterman 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 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, Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Louise with Stanard Appraisal was present during meeting.

Protest #23-14: Damon Bucy: Lots 13, 14, 15 & W 10' of Lot 16 Block 4 Original Town of Glenvil. Protested Valuation: Land: \$6,740.00 Buildings: \$61,925.00 Total Land and Buildings: \$68,665.00. Requested Valuation: Total Land and Buildings: \$24,000.00. Assessor's recommendation: to lower the valuation to stay within the parameters required by the State of Nebraska.

Protest #23-16: Nicole L. Thompson f/k/a Nicole L. Hudson: Lots 1-2-3 Block 3 Ellers Addition of Clay Center. Protested Valuation: Land: \$11,550.00 Buildings: \$63,830.00 Total Land and Buildings: \$75,380.00. Requested Valuation: Land: \$11,550.00 Buildings: \$31,300.00 Total Land and Buildings: \$42,850.00. Assessor's recommendation: to lower the valuation to stay within the parameters required by the State of Nebraska.

Protest #23-26: Lakyn Mau: Pt Lot 9 of 2-7-5 Inc Lands of Sutton. Protested Valuation: Land: \$5,295.00 Buildings: \$235,740.00 Total Land and Buildings: \$241,035.00 Requested Valuation: Land: \$2,500.00 Buildings: \$168,020.00 Total Land and Buildings: \$170,520.00 Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-28: Tony Huber: S1/2 Lot 10 & Lots 11 & 12 Block 30 1<sup>st</sup> Addition of Sutton. Protested Valuation: Land: \$4,200.00 Buildings: \$197,445.00 Total Land and Buildings: \$201,645.00. Requested Valuation: Land: \$4,200.00 Buildings: \$160,000.00 Total Land and Buildings: \$ 164,200.00 Assessor's recommendation: lower the value to equalize with other like property.

Protest #23-38: Theresa Ulmer: Lots 5 & 6 Blk 17 1<sup>st</sup> Addition of Sutton. Protested Valuation: Land: \$4,370.00 Buildings: \$135,655.00 Total Land and Buildings: \$140,025.00. Requested Valuation: Land: \$4,370.00 Buildings: \$100,000.00 Total Land and Buildings: \$104,370.00 Assessor's recommendation: lower the valuation after recent information was presented.

Protest #23-10: Pam Maynard: E1/2 Lot 10 and Lots 11 & 12 & ½ Vac Alley Block 3 Hodges Addition of Edgar. Protested Valuation: Land: \$ 6,030.00 Buildings: \$0.00 Total Land and Buildings: \$6,030.00. Requested Valuation: Land: \$2,275.00 Buildings: \$0.00 Total Land and Buildings: \$2,275.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-11: Pam Maynard: S1/2 Lots 7 & 8 Blk 2 Hodges Addition of Edgar. Protested Valuation: Land: \$2,980.00 Buildings: \$0.00 Total Land and Buildings: \$2,980.00 Requested Valuation: Land: \$1,126.00 Buildings: \$0.00 Total Land and Buildings: \$1,126.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-12: Pam Maynard: W 23' of Lot 2 and Lot 3 & ½ Vac Alley Blk 2 Original Town of Edgar. Protested Valuation: Land: \$4,330.00 Buildings: \$0.00 Total Land and Buildings: \$4,330.00 Requested Valuation: Land: \$1,636.00 Buildings: \$0.00 Total Land and Buildings: \$1,636.00 Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-13: Pam Maynard: Lot 4 & E 30' of Lot 5 Blk 2 Hodges Addition of Edgar. Protested Valuation: Land: \$4,525.00 Buildings: \$133,215.00 Total Land and Buildings: \$137,740.00 Requested Valuation: Land: \$1,709.00 Buildings: \$133,215.00 Total Land and Buildings: \$134,924.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-39: Daryl Scott: Lots 17 - 20 Blk 13 Kissinger's 1<sup>st</sup> Addition of Glenvil. Protested Valuation: Land: \$8,750.00 Buildings: \$48,305.00 Total Land and Buildings: \$57,055.00 Requested Valuation: Land: \$8,750.00 Buildings: \$39,200.00 Total Land and Buildings: \$47,950.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-40: Daryl Scott: Lots 7-8-9-10 Blk 11 Kissinger's 1<sup>st</sup> Addition of Glenvil. Protested Valuation: Land: \$8,750.00 Buildings: \$121,315.00 Total Land and Buildings: \$130,065.00 Requested Valuation: Land: \$8,750.00 Buildings: \$98,455.00 Total Land and Buildings: \$107,105.00. Assessor's recommendation: to lower the value due to the condition of the property.

Protest #23-25: Larry K. Rains: W ½ & SE ¼ of Lot 5 Lusk Subdivision of Fairfield. Protested Valuation: Land: \$10,670.00 Buildings: \$60,805.00 Total Land and Buildings: \$71,475.00 Requested Valuation: Buildings: \$184,000.00. Assessor's recommendation: raise the valuation after receiving information at the protest hearing.

Protest #23-06: John Miller: Lots 7-9 Blk 23 Clark's 2<sup>nd</sup> Addition of Sutton. Protested Valuation: Land: \$12,615.00 Buildings: \$0.00 Total Land and Buildings: \$12,615.00 Requested Valuation: Land: \$2,500.00 Buildings: \$0.00 Total Land and Building: \$2,500.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-29: Jon & Corina Kuta: PT SW ¼ SW ¼ 6-8-5. Protested Valuation: Land: \$31,900.00 Buildings: \$165,695.00 Total Land and Buildings: \$197,595. Requested Valuation: Land: \$26,800.00 Buildings: \$100,000.00 Total Land and Buildings: \$126,800.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-33: Jerry Karmazin: S 22' of Lot 526 all of Lots 527 & 528 & ½ Vac Fillmore St & ½ Vac Alley Original Town of Harvard. Protested Valuation: Land: \$12,405.00 Buildings: \$0.00 Total Land and Buildings: \$12,405.00. Requested Valuation: Land: \$5,000.00 Buildings: \$0.00 Total Land and Buildings: \$5,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-04: Mohammad Koohmaraie: Lot 2 Blk 2 Pheasant View Subdivision of Clay Center. Protested Valuation: Land: \$25,300.00 Requested Valuation: Land: \$11,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-05: Mohammad Koohmaraie: Lot 1 Blk 2 Pheasant View Subdivision of Clay Center. Protested Valuation: Land: \$53,850.00 Buildings: \$328,355.00 Total Land and Buildings: \$382,205.00. Requested Valuation: Land: \$14,430.00 Buildings: \$328,355.00 Total Land and Buildings: \$342,785.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-09: Larry Herman: Lot 5 Blk 6 Pheasant View Subdivision of Clay Center. Protested Valuation: Land: \$39,395.00 Buildings: \$231,710.00 Total Land and Buildings: \$274,095.00. Requested Valuation: Land: \$12,000.00 Buildings: \$240,000.00 Total Land and Buildings: \$252,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-07: Tami Heinrichs & Gregory Heinrichs: Lot 6 Blk 1 Pheasant View Subdivision of Clay Center. Protested Valuation: Land: \$53,465.00 Buildings: \$256,485.00 Total Land and Buildings: \$309,950.00. Requested Valuation: Land: \$13,960.00 Buildings: \$256,485.00 Total Land and Buildings: \$270,445.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-08: LTD, LLC (L. Wayne Johnson): Lot 1 Blk 3 Pheasant View Subdivision of Clay Center. Protested Valuation: Land: \$27,215.00 Total Land and Buildings: \$27,215.00. Requested Valuation: Land: \$14,845.00 Total Land and Buildings: \$14,845.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-35: Laurel Gremm: Lot 3 Blk 2 Pheasant View Subdivision of Clay Center. Protested Valuation: Land: \$54,235.00 Buildings: \$387,440.00 Total Land and Buildings: \$441,675.00. Requested Valuation: Land: \$15,000.00 Buildings: \$387,440.00 Total Land and Buildings: \$402,440.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-34: John & Laurel Kohmetscher: E ½ SE ¼ of 1-5-7. Protested Valuation: Land: \$437,220.00 Buildings: \$389,925.00 Total Land and Buildings: \$827,145.00. Requested Valuation: Land: \$437,220.00 Buildings: \$372,529.00 Total Land and Buildings: \$809,749.00. Assessor's recommendation: lower the valuation after recent information was presented.

Protest #23-37: Joe and Jen Wiechman: Lot 4 Blk 3 Pheasant View Subdivision of Clay Center. Protested Valuation: Land: \$ 36,440.00 Total Land and Buildings: \$36,440.00 Requested Valuation: Land: \$11,000.00 Total Land and Buildings: \$11,000.00. Assessor's recommendation: lower the value to equalize with other like property.

Protest #23-17: Rocking Thunder (Joan Majors): Lots 5 & 6 Blk 14 Clark's 2<sup>nd</sup> Addition of Sutton. Protested Valuation: Land: \$5,750.00 Buildings: \$42,280.00 Total Land and Buildings: \$48,030.00. Requested Valuation: Land: \$2,000.00 Buildings: \$20,000.00 Total Land and Buildings: \$22,000.00. Assessor's recommendation: to lower the valuation to stay within the parameters required by the State of Nebraska.

Protest #23-18: Rocking Thunder (Joan Majors): Lots 4 & 5 Blk 13 North Addition of Sutton. Protested Valuation: Land: \$5,695.00 Buildings: \$27,250.00 Total Land and Buildings: \$32,945.00. Requested Valuation: Land: \$4,000.00 Buildings: \$15,000.00 Total Land and Buildings: \$19,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-19: Rocking Thunder (Joan Majors): Lot 3 Blk 13 North Addition of Sutton. Protested Valuation: Land: \$5,190.00 Buildings: \$33,975.00 Total Land and Buildings: \$39,165.00 Requested Valuation: Land: \$2,000.00 Buildings: \$15,000.00 Total Land and Buildings: \$17,000.00. Assessor's recommendation: to lower the valuation to stay within the parameters required by the State of Nebraska.

Protest #23-20: Rocking Thunder (Joan Majors): Lots 14-18 Blk 26 Original Town of Sutton. Protested Valuation: Land: \$8,610.00 Buildings: \$21,740.00 Total Land and Buildings: \$30,350.00. Requested Valuation: Land: \$5,000.00 Buildings: \$8,000.00 Total Land and Buildings: \$13,000.00. Assessor's recommendation: lower value to equalize with other like property.

Protest #23-21: Rocking Thunder (Joan Majors): Lots 1-3 Blk 24 Original Town of Sutton. Protested Valuation: Land: \$4,620.00 Buildings: \$54,080.00 Total Land and Buildings: \$58,700.00. Requested Valuation: Land: \$ 2,000.00 Buildings: \$30,000.00 Total Land and Buildings: \$32,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-22: Rocking Thunder (Joan Majors): Lots 2-5 Blk 17 Original Town of Sutton. Protested Valuation: Land: \$ 3,820.00 Buildings: \$45,130.00 Total Land and Buildings:

\$48,950.00. Requested Valuation: Land: \$1,500.00 Buildings: \$15,000.00 Total Land and Buildings: \$16,500.00. Assessor's recommendation: lower value to equalize with other like property.

Protest #23-23: Rocking Thunder (Joan Majors): Lot 8 Blk 13 North Addition of Sutton. Protested Valuation: Land: \$3,080.00 Total Land and Buildings: \$3,080.00. Requested Valuation: Land: \$1,500.00 Total Land and Buildings: \$1,500.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-36: Twyla Thompson: Lot 5 Blk 2 McDowells 1<sup>st</sup> Addition of Clay Center. Protested Valuation: Land: \$6,600.00 Buildings: \$72,780.00 Total Land and Buildings: \$79,380.00. Requested Valuation: Land: \$6,600.00 Buildings: \$51,400.00 Total Land and Buildings: \$58,000.00. Assessor's recommendation: to lower the valuation to stay within the parameters required by the State of Nebraska.

After discussion the following decisions were made:

Motion by Shaw and seconded by Fintel to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #s: 23-04, 23-05, 23-06, 23-07, 23-09, 23-10, 23-11, 23-12, 23-13, 23-18, 23-21, 23-23, 23-26, 23-29, 23-33, 23-35, 23-39. On roll call, yea: Pavelka, Fintel, Shaw, Bitterman, Samuelson, Becker and Johnson. Motion carried.

Motion by Becker and seconded by Samuelson to lower the valuation after testimony and evidence presented to stay within the parameters required by the State of Nebraska for protest #s: 23-14, 23-16, 23-17, 23-19, 23-36. On roll call, yea: Fintel, Shaw, Bitterman, Samuelson, Becker, Pavelka and Johnson. Motion carried.

Motion by Bitterman and seconded by Shaw to lower the value after receiving information presented at the protest hearing for protest #s: 23-34 and 23-38. On roll call, yea: Shaw, Bitterman, Samuelson, Becker, Pavelka, Fintel and Johnson. Motion carried.

Motion by Samuelson and seconded by Shaw to lower the value due to the condition of the property after inspection and review for protest #23-40. On roll call, yea: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

Motion by Pavelka and seconded by Fintel to lower the value to equalize with other like property after review of the property for protest #s: 23-20, 23-22, 23-28, 23-37. On roll call, yea: Samuelson, Becker, Pavelka, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Motion by Bitterman and seconded by Shaw to raise the valuation after receiving information at the protest hearing for protest #23-25. On roll call, yea: Becker, Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Motion by Shaw and seconded by Becker to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #23-08. On roll call, yea: Fintel, Shaw, Samuelson, Becker and Pavelka; nay: Bitterman; abstain: Johnson. Motion carried.

Motion by Pavelka and seconded by Fintel to adjourn this meeting at 5:38 P.M. On roll call, yea: Shaw, Bitterman, Samuelson, Becker, Pavelka, Fintel and Johnson. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Board Chairman