

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

The Clay County Board of Supervisors acting as the Board of Equalization met at the Courthouse, Clay Center, Nebraska on July 16, 2024 at 1:00 P.M., as per public notice given in the Clay County News on July 10, 2024, 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. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman L. Wayne Johnson stated that the open meeting law poster is posted on the west wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Eric Samuelson, Glen Becker, Jim Pavelka, Ivan Fintel, Richard Shaw and L. Wayne Johnson.

Motion by Fintel and seconded by Shaw to approve the minutes of the meeting held July 9, 2024 as mailed. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Fintel, Shaw, Bitterman and Johnson; Nay: None. 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 2024 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2024 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 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 2024 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2024 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. Upon roll call, the vote was as follows: Aye: Becker, Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson; Nay: None. Motion carried.

Protest #24-01, #24-02, #24-03 and #24-04 were withdrawn from file and will not be reviewed.

Protest #24-06: Duck Pond, LLC: Part of Lot 1 in the S ½ of the SE ¼ of the Incorporated Lands in Clay Center, Clay County, NE. Protested Valuation: Land: \$5,560.00 Buildings: \$131,570.00 Total Land and Buildings: \$137,130.00. Requested Valuation: Land: \$5,000.00 Buildings: \$75,000.00 Total Land and Buildings: \$80,000.00. Assessor Recommendation: to lower the value due to the condition of the property.

Motion by Fintel and seconded by Pavelka that after inspection and review to lower the value due to the condition of the property for Protest #24-06. Upon roll call, the vote was as follows: Aye: Pavelka, Fintel, Shaw, Bitterman, Samuelson, Becker and Johnson; Nay: None. Motion carried.

Protest #24-07: Russell Colwell: Lots 9 & 10 Block 5 Railroad Addition to the City of Harvard, Clay County, NE. Protested Valuation: Land: \$5,545.00 Buildings: \$51,990.00 Total Land and Buildings: \$57,535.00. Requested Valuation: Land: \$5,545.00 Buildings: \$12,000.00 Total Land and Buildings: \$17,545.00. Assessor Recommendation: to lower the value due to the condition of the property.

Motion by Bitterman and seconded by Shaw that after inspection and review to lower the value due to the condition of the property for Protest #24-07. Upon roll call, the vote was as follows: Aye: Fintel, Shaw, Bitterman, Samuelson, Pavelka and Johnson; Nay: None. Motion carried. (Becker exited the meeting at 1:33 P.M.)

Protest #24-05: Abat Lerew Construction, LLC: (legal). Protested Valuation: Land: \$2,465.00 Buildings: \$24,535.00 Total Land and Buildings: \$27,000.00. Requested Valuation: Land: \$2,465.00 Buildings: \$3,000.00 Total Land and Buildings: \$5,465.00. Assessor Recommendation: to lower the value after receiving information at the hearing.

Motion by Fintel and seconded by Bitterman to lower the valuation after receiving information at the decision hearing for Protest #24-05. Upon roll call, the vote was as follows: Aye: Shaw, Bitterman, Samuelson, Pavelka, Fintel and Johnson; Nay: None. Motion carried.

Protest #24-08: John R. Burkland: Lot 5 Burkland Addition to the City of Clay Center, Clay County, NE. Protested Valuation: Land: \$36,135.00 Buildings: \$0 Total Land and Buildings: \$36,135.00. Requested Valuation: Land: \$8,000.00 Buildings: \$0 Total Land and Buildings: \$8,000.00. Assessor Recommendation: to correct the clerical error.

Motion by Shaw 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 #24-08. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Pavelka, Fintel, Shaw and Johnson; Nay: None. Motion carried.

Protest #24-09: Rovey Specialty Grains Inc: BN RR ROW, Inland Village – Elevator, IOLL. Protested Valuation: Land: \$0 Buildings: \$877,665.00 Total Land and Buildings: \$877,665.00. Requested Valuation: Land: \$0 Buildings: \$573,240.00 Total Land and Buildings: \$573,240.00. Assessor Recommendation: to correct the clerical error.

Motion by Fintel and seconded by Bitterman to accept the testimony and evidence presented during the hearing which indicates a clerical error and move to correct such error for Protest #24-09. Upon roll call, the vote was as follows: Aye: Samuelson, Pavelka, Fintel, Shaw, Bitterman and Johnson; Nay: None. Motion carried.

Motion by Shaw and seconded by Pavelka to adjourn this meeting at 2:01 P.M. Upon roll call, the vote was as follows: Aye: Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman