

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

Courthouse, Clay Center, Nebraska, July 15, 2025, at 10:35 a.m.

The Clay County Board of Supervisors acting as the Board of Equalization met July 15, 2025, as per public notice given in the Clay County News on July 9, 2025, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in advance notice of the meeting. All 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 at the West wall in the back of the room and presided with roll call showing the following present: Eric Samuelson, Glen Becker, Jim Pavelka, Jesse Mohnike, Richard Shaw and L. Wayne Johnson; Absent: Scott Bitterman.

There was no public input.

Motion by Pavelka and seconded by Mohnike to approve the minutes of the meeting held June 25, 2025, as mailed. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections #3100 - 3104 for *omitted property changes*. Motion by Becker and seconded by Pavelka to accept the recommendation of the Assessor and approve Tax List Corrections #3100 - 3104 as presented. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Hansen presented proposed over/under values on real property listings. Motion by Shaw and seconded by Becker to approve the proposed over/under values on real property listings as recommended by the County Assessor. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw 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 2025 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2025 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 Mohnike 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 2025 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2025 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Protest #25-01, #25-02 and #24-03 were withdrawn from file and will not be reviewed.

Supervisor Eric Samuelson swore in Courtney Leslie and Peter Leslie who were present to discuss Protest #25-04 on behalf of PECO, LLC.

Protest #25-04: PECO, LLC: W ½ of Lots 11 & 12 and the N18ft of W ½ of Lot 13, Block 25, First Addition to the City of Fairfield, Clay County, NE. Protested Valuation: Land: \$4,470 Buildings: \$470,725 & \$20,145 Total Land and Buildings: \$495,340. Requested Valuation: Land: \$4,470 Buildings: \$240,000 Total Land and Buildings: \$244,470. Reason for requested change: (1) overvaluation (2) property condition (3) recent comparables (4) income. The owners are aware that they overpaid for the property but do not want to increase their rent to cover this year's valuation increase. The Assessor was able to do a review of the property and felt that it was valued within the statutory range and that next year they could possibly do a review to consider an income approach rather than the cost approach. The Assessor's recommendation: Commercial properties in Nebraska must be assessed between 92 and 100% of market value. This property is currently assessed

at 94% of it's market value. No change recommended. Motion by Shaw and seconded by Mohnike that after inspection and review to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Protest #25-05: Mark Goben. Protestor was not present for hearing. Protested Valuation: Land: \$5,550 Buildings: \$39,560 Total Land and Buildings: \$45,110. Requested Valuation: Land: \$5,550 Buildings: \$800 Total Land and Buildings: \$6,350 Personal Property: \$32,010. Reason for requested change: 2024 valued at \$32,010. 2023 valued at 38,795. The shed built given from work company name is stamped and came free. Wood not concrete floor. The Assessor's recommendation: All improvements are valued compared to other like structures, regardless of the price paid. The property was purchased for \$45,500 in 2022, less than the 2025 value. No change recommended. Motion by Becker and seconded by Pavelka that after inspection and review to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Cassie Aksamit, County Clerk, discussed a Request for Removal of Penalties and Interest on Personal Property Taxes that was received from INTAX, Inc on behalf of Casey's Retail Company. The 2025 Personal Property Returns were due to the County Assessor's office on or before May 1, 2025. On May 6, 2025 the personal property return for Casey's Retail Company was received by the Clay County Assessor's office. On May 12, 2025, the Clay County Assessor's office sent a Notice of Penalty and Interest on Personal Property to Casey's Retail Company which included instructions on how and when to file a protest of the penalties and interest. Said instructions are specific that the protest must be filed within 30 days of the Notice and filed with the County Board of Equalization. On June 13, 2025, the Clay County Assessor's office received, via mail, correspondence from INTAX, Inc on behalf of Casey's Retail Company as an appeal to the penalty assessed on the 2025 Business Personal Property Tax Return. The Assessor's office delivered the same correspondence to the County Clerk's office on June 13, 2025. The County Clerk corresponded with the Department of Revenue's office for guidance. On June 16, 2025 the Clay County Clerk sent correspondence to INTAX, Inc advising of the denial of the request for appeal for failure to meet the protest requirements. Motion by Pavelka and seconded by Mohnike to validate the previous denial with the stance that they must hold all property taxpayers to the same standards and stand by the assigned instructions and deadlines and to deny the protest of the Penalty and Interest on the 2025 Personal Property Return on Casey's Retail Company. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Pavelka and seconded by Mohnike to adjourn this meeting at 11:21 A.M. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman