

Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, June 28, 2011 at 11:53 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met June 28, 2011 as per public notice given in the Clay County News, June 22, 2011, 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. Ivan Fintel, Chairman presided with roll call showing the following present: Nuss, Samuelson, Anderson, Schmidt, Shaw and Fintel; 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 Chairman Fintel that the open meeting law poster is posted on the west wall.

Also present was Janice Stratman, Clay County Treasurer.

Motion by Nuss and seconded by Shaw to approve the minutes of the meeting held June 21, 2011 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Shaw, Nuss and Fintel; absent: Johnson. Motion carried.

Jan Stratman, County Treasurer presented exemption applications for tax exemption on motor vehicles from Clay Center Christian Church and Sutton Community Home/Hillcrest View Assisted Living.

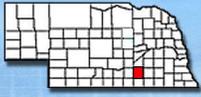
Motion by Nuss and seconded by Schmidt to approve the exemption application for Sutton Community Home/Hillcrest View Assisted Living for renewal of a motor vehicle exemption on a 2007 Ford 10 Passenger Bus as recommended by the County Treasurer. On roll call, yea: Anderson, Schmidt, Shaw, Nuss, Samuelson and Fintel; absent: Johnson. Motion carried.

Motion by Anderson and seconded by Shaw to approve the exemption applications for Clay Center Christian Church for renewal of a motor vehicle exemption on a 1992 Oldsmobile Van and a 1991 Ford 35C Van/Bus as recommended by the County Treasurer. On roll call, yea: Schmidt, Shaw, Nuss, Samuelson, Anderson and Fintel; absent: Johnson. Motion carried.

Motion by Anderson and seconded by Nuss to recess this meeting at 12:07 P.M until 1:00 P.M. July 12, 2011. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel; absent: Johnson. Motion carried.

Deborah Karnatz, County Clerk

Ivan Fintel, Chairman



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COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 12, 2011 at 1:00 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 12, 2011 as per public notice given in the Clay County News, July 6, 2011, 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. Ivan Fintel, Chairman presided with roll call showing the following present: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. 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 Fintel that the open meeting law poster is posted on the west wall.

Motion by Shaw and seconded by Nuss to approve the minutes of the meeting held June 28, 2011 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

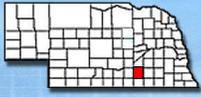
County Assessor, Linda Whiting, presented the required documentation for these proceedings to the board.

Motion by Nuss and seconded by Johnson to enter into the record of these proceedings of the Board of Equalization and Assessment the following: Copy of the certification of completion of the revision of the assessment rolls; Copy of required publications and notices; 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 2011 valuation: a. Notice of valuation procedures of real property & statistical information, b. Valuation Summary, c. 3-year Plan of Assessment, d. Progress Report plus a copy of the 2011 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. All of which are on file in the Assessors Office. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Those appearing before the board to protest their property valuations were: Cory Overturf for Sutton Rentals LLC; JDM Farms (Dennis Lichti); Noble Family Limited Partnership (Peggy Noble); Guy Wuger; Rod Davis; Charles Hoarty; Steve Piranio; Industrial Park East Water System LLC (David Niemoth, manager); FHT Inc. (David Niemoth); Jim Van Kirk; Jeffrey McClellan; John E. Miller; Stan Karash for Karding, Inc.; Remco, Inc. (Liz Hofmann and Ashley Thompson); Merlyn W. Haight II and James Philby.

Janet Rath and Jerry W. Leach had requested to meet with the board but were unable to attend the meeting.

The protests that were received and reviewed but did not want to meet with the board were: Melvin L. Ewer; MSE LLC; PPA Ventures LLC; Greg Heinrichs & Tami



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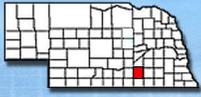
Prochaska; Optimizer Inc.; Greg Hinrichs; Duane E & Roberta Mau, Todd Nuss, AG Grain Marketing LLC and RP Midwest Nebraska, LLC.

Motion by Schmidt and seconded by Shaw to recess this meeting at 5:46 P.M. and resume session on July 18, 2011 at 9:00 A.M. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

(This is a summary of the proceedings; complete minutes on file in the County Clerk's office)

Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,



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COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 18, 2011 at 9:00 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 18, 2011 as per public notice given in the Clay County News, July 13, 2011, 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.

It was noted by Chairman Fintel that the open meeting law poster is posted on the west wall.

Motion by Shaw and seconded by Nuss to resume session as the Board of Equalization at 9:00 A.M. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

Motion by Johnson and seconded by Samuelson to approve the minutes of the meeting held July 12, 2011 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

County Assessor, Linda Whiting, was present also.

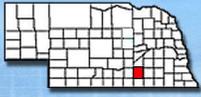
The board left to view properties at 9:14 A.M. and returned at 1:35 P.M.

All the protested properties were discussed.

Motion by Johnson and seconded by Samuelson to recess this meeting at 3:43 P.M. and resume session on July 19, 2011 at 1:00 P.M. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Deborah Karnatz, County Clerk

Ivan Fintel, Chairman



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COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 19, 2011 at 1:40 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 19, 2011 as per public notice given in the Clay County News, July 13, 2011, 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. Ivan Fintel, Chairman presided with roll call showing the following present: Nuss, Anderson, Samuelson, Schmidt, Johnson, Shaw and Fintel. 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 Fintel that the open meeting law poster is posted on the west wall.

It was noted on the agenda that this meeting time could change depending on the Board of Supervisors schedule.

Motion by Nuss and seconded by Samuelson to resume session as the Board of Equalization at 1:40 P.M.

County Assessor, Linda Whiting was present.

The board discussed each protest.

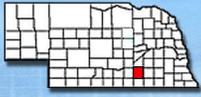
Cory Overturf for Sutton Rentals LLC, protest #11-01, Property ID # 000888900.
Assessor's recommendation: No income/expense sheet was presented at hearing to do an income approach to value. All other info correct. Raise to value was due to house w/garage not being assessed. No change.

Cory Overturf for Sutton Rentals LLC, protest #11-02, Property ID # 000889000.
Assessor's recommendation: Hot tub there at time of review. No evidence as to when hot tub was removed, therefore, value will be removed for 2012 assessment. No change.

Motion by Nuss and seconded by Samuelson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-01 and 11-02. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

JDM Farms, protest #11-03, E ½ NE ¼ 14-5-5; grain dryer. Assessor's recommendation:
Bushel capacity changed to 455 bu. per testimony.

Motion by Shaw and seconded by Johnson to lower the valuation after receiving information presented at the protest hearing for protest # 11-03. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.



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Melvin L. Ewer, protest #11-04, Lot 13 & W 25' of Block 4 Ellers Add Clay Center.
Assessor's recommendation: After review – remove all improvements. Empty lot.

Motion by Anderson and seconded by Schmidt that after review of the property, to move to lower the value to equalize with other like property for protest #11-04. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Noble Family Limited Partnership %Peggy Noble, protest #11-05, NE1/4 28-8-8 162.3 acres. Assessor's recommendation: Acres and land use correct per FSA Certification. Acre value per sales. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-06, NE 1/4 25-8-8 156.75 acres. Assessor's recommendation: Acres and land use correct per FSA Certification. Ponds are valued as surrounding ground per statute. Acre value per land sales. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-07, Bldg 1 Shed 48 Lot 48 NAD Area B-1 17-7-8. Assessor's recommendation: Sales are supportive of value. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-08, Bldg 1 Shed 46 Lot 38 NAD Area B-1 18-7-8. Assessor's recommendation: Sales in Area B-1 range \$57,000 - \$75,000. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-09, Bldg 1 Shed 30 Pt Lot 36 NAD Area B-1 18-7-8. Assessor's recommendation: Sales in Area B-1 range \$57,000 - \$75,000. No change.

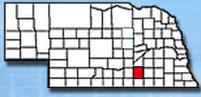
Noble Family Limited Partnership %Peggy Noble, protest #11-10, Bldg 1 Shed 15 Lot 32 NAD Area B-1 17-7-8. Assessor's recommendation: Sales in Area B-1 range \$57,000 - \$75,000. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-11, Bldg 1 Shed 65 Lot 43 NAD Area B-1 17-7-8. Assessor's recommendation: Sales in Area B-1 range \$57,000 - \$75,000. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-12, Bldg 1 Shed 14 Lot 31 NAD Area B-1 18-7-8. Assessor's recommendation: Sales in Area B-1 range \$57,000 - \$75,000. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-13, Bldg 1 Shed 34 Lot 55 NAD Area B-1 17-7-8. Assessor's recommendation: Sales in Area B-1 range \$57,000 - \$75,000. No change.

Noble Family Limited Partnership %Peggy Noble, protest #11-14, Bldg 1 Shed 13 Lot 30 NAD Area B-1 18-7-8. Assessor's recommendation: Sales in Area B-1 range \$57,000 - \$75,000. No change.



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Motion by Johnson and seconded by Shaw to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-05, 11-06, 11-07, 11-08, 11-09, 11-10, 11-11, 11-12, 11-13 and 11-14. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

Guy Wuger, protest #11-15, Property ID # 000843000. Assessor's recommendation: Old cost was a farm equipment building. Used light commercial Quonset to reflect interior. Storage van, if licensed, will be removed for 2012. All other info correct. No change.

Guy Wuger, protest #11-16, Property ID # 000847300. Assessor's recommendation: Corrected # of bedrooms on record card. All other corrections/changes remained as valued. Lots by square foot. No change.

Guy Wuger, protest #11-17, Property ID # 000854500. Assessor's recommendation: Lots valued per sq. ft. Valued the same as other lots of same size. No change.

Motion by Schmidt and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-15, 11-16 and 11-17. On roll call, yea: Shaw, Nuss, Samuelson, Schmidt, Johnson and Fintel; nay: Anderson. Motion carried.

Rodney Davis, protest #11-18, Bldg. 1 Shed 29 Lot 35 NAD Area B-1 18-7-8. Assessor's recommendation: flat valued MH at 250, bldg at 1500. All other improvements stayed the same.

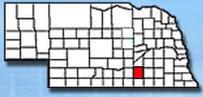
Motion by Nuss and seconded by Shaw that after testimony and evidence presented, to move to lower the valuation and stay within parameters required by the State of Nebraska for protest #11-18. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

Charles Hoarty, protest #11-19, Lots 15 thru 30 Blk 1 Morningside Add Sutton. Assessor's recommendation: Although Appraisers give little attention to the location within city limits any more (per 2 appraisers); I can see the "hazards" the adjacent plant could generate. House given 5% depreciation. For location next to plant.

Motion by Samuelson and seconded by Johnson to move to lower the valuation after receiving information presented at the protest hearing for protest #11-19. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

Charles & Arlene Hoarty, protest #11-20, Lots 1 thru 7 Blk 7 Morningside Add Sutton. Assessor's recommendation: Buildings are flat valued – used for storage. Land valued by square foot. No change.

Motion by Shaw and seconded by Nuss to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #11-20. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss and Samuelson; nay: Fintel. Motion carried.



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Steve Piranio, protest #11-21, Bldg 8 Shed 13 Lot 18 NAD Area B-2 16-7-8. Assessor's recommendation: Appraiser had hearing w/owner. Building was given more depreciation for condition. Change value accordingly.

Motion by Johnson and seconded by Schmidt that after inspection and review, to move to lower the value due to the condition of the property for protest #11-21. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Janet Rath, protest #11-22, Lots 3 and 4 & N 18' Beech Street Clarks 2nd Addition Sutton. Assessor's recommendation: Finley comparable only good one. Finley's a modular on block foundation; Rath's an actual mobile home. Comparing only the house of these 2 parcels- both have same depreciation w/Rath's getting an additional 15% functional. No change in value.

Motion by Schmidt and seconded by Samuelson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #11-22. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson and Schmidt; nay: Fintel. Motion carried

Industrial Park East Water System LLC, protest #11-23, 17.66 acres covering water system in 16-7-8. Assessor's recommendation: Any property can be dedicated to the public – does not mean exempt from value. Must meet with state qualifications and deadline to be considered for exemption of value. Number of acres assessed verified by GIS. No change.

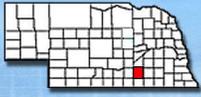
Industrial Park East Water System LLC, protest #11-24, 35.606 acres covering water system in 18-7-8. Assessor's recommendation: Any property can be dedicated to the public – does not mean exempt from value. Must meet with state qualifications and deadline to be considered for exemption of value. Number of acres assessed verified by GIS. No change.

Motion by Nuss and seconded by Shaw to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-23 and 11-24. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried

FHT Inc c/o Hastings Pork, protest #11-25, 118.84 acres in 14-7-8 Bunker Hill. Assessor's recommendation: Adjusted Sec #109 to storage warehouse. Sec #110 to ½ restaurant, ½ lounge. Change as adjusted.

Motion by Johnson and seconded by Schmidt that after testimony and evidence presented, move to lower the valuation and stay within parameters required by the State of Nebraska. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

MSE LLC, protest #11-26, Pt E ½ E ½ NE ¼ 22-8-7. Assessor's recommendation: Correct amount of cropland per FSA certification. Correct land use – dry- per tenant. Acre value per sales. No change.



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MSE LLC, protest #11-27, Pt NW $\frac{1}{4}$ NW $\frac{1}{4}$ 23-8-7. Assessor's recommendation: Correct amount of cropland per FSA certification. Correct land use – dry- per tenant. Acre value per sales. No change.

Motion by Schmidt and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-26 and 11-27. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried

PPA Ventures LLC, protest #11-28, Lot 3 Blk 13 1st Add. Clay Center. Assessor's recommendation: Lot valued per residential sq. ft. cost. Added 5% functional for termite possibility. Depreciation is more than comparable year house.

Motion by Johnson and seconded by Shaw that after inspection and review, move to lower the value due to the condition of the property for protest #11-28. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel; nay: Anderson. Motion carried.

Jim Van Kirk, protest #11-29, Parcel ID # 000820400. Assessor's recommendation: Evidence presented at hearing was the purchase price of \$42,000. House was given highest depreciation w/o adjustment for condition (avg/good) Value supported by all sales. No change.

Motion by Shaw and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 11-29. On roll call, yea: Schmidt, Johnson, Shaw, Nuss and Samuelson; nay: Anderson and Fintel. Motion carried

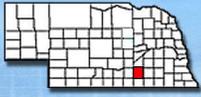
Jim Van Kirk, protest #11-30, Pt Lot 18 W $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ 2-7-5. Assessor's recommendation: After review inside & out, no appraisal presented or cost lists. No change.

Motion by Samuelson and seconded by Shaw to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 11-30. On roll call, yea: Johnson, Shaw, Samuelson and Schmidt; nay: Nuss, Anderson and Fintel. Motion carried

Jim Van Kirk, protest #11-31, Pt Lot 18 W $\frac{1}{2}$ SE $\frac{1}{4}$ SW $\frac{1}{4}$ 2-7-5. Assessor's recommendation: No appraisal presented – no reason given at hearing that value should change. Assessment at market per sales. No change.

Motion by Schmidt and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 11-31. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried

Jim Van Kirk, protest #11-32, Parcel ID # 000893300. Assessor's recommendation: Removed heat and added 100% concrete floor to farm utility building. Also gave 1% more depreciation. Added fuel tank containment pit at flat value. Will remove storage box for 2012.



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Motion by Shaw and seconded by Johnson to raise the valuation after receiving information at the decision hearing for protest #11-32. On roll call, yea: Samuelson, Schmidt, Johnson and Shaw; nay: Nuss, Anderson and Fintel. Motion carried.

Tami Prochaska & Gregory Heinrichs, protest #11-33, Lot 6 Blk 1 Pheasant View Add. Clay Center. Assessor's recommendation: Per Nebraska statues the sale price of real estate does not automatically become the assessed value. This property had been for sale by "word of mouth" for awhile. This property was sold to settle an estate with siblings agreeing upon sale price. No appraisal was done. No change.

Motion by Nuss and seconded by Schmidt to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 11-33. On roll call, yea: Samuelson, Schmidt, Johnson, Shaw, Nuss and Fintel; nay: Anderson. Motion carried

Optimizer Inc by Lee Ridgway, protest #11-34, Lots 7-10 Blk 27 1st Add. Fairfield. Assessor's recommendation: Condition is fair. Given 3% more depreciation until fixed. Due to inspection.

Motion by Schmidt and seconded by Johnson that after inspection and review, move to lower the value due to the condition of the property for property #11-34. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Jeffrey McClellan, protest #11-35, Bldg 1 Shed 36 Lot 12 NAD Area B-1 18-7-8. Assessor's recommendation: Recent sale price of \$65,000. Good sale. Evidence presented at hearing did not justify a lower value. No change.

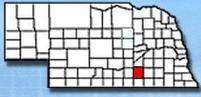
Motion by Samuelson and seconded by Nuss that after review of the property, move to lower the value to equalize with other like property for protest #11-35. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel; nay: Anderson. Motion carried.

Jeffrey McClellan, protest #11-36, Bldg 1 Shed 6 Lot 23 NAD Area B-1 18-7-8. Assessor's recommendation: Evidence presented at hearing did not indicate a value change. Sales support assessment. No change.

Jeffrey McClellan, protest #11-37, Bldg 1 Shed 19 Lot 7 NAD Area B-1 18-7-8. Assessor's recommendation: Evidence presented at hearing did not indicate a value change. Sales support assessment. No change.

Jeffrey McClellan, protest #11-38, Bldg 1 Shed 20 Lot 6 NAD Area B-1 18-7-8. Assessor's recommendation: Evidence presented at hearing did not indicate a value change. Sales support assessment. No change.

Jeffrey McClellan, protest #11-39, Bldg 1 Shed 3 Lot 4 NAD Area B-1 18-7-8. Assessor's recommendation: Evidence presented at hearing did not indicate a value change. Sales support assessment. No change.



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Jeffrey McClellan, protest #11-40, Bldg 1 Shed 23 Lot 18 NAD Area B-1 18-7-8.
Assessor's recommendation: Evidence presented at hearing did not indicate a value change. Sales support assessment. No change.

Jeffrey McClellan, protest #11-41, Bldg 1 Shed 21 Lot 16 NAD Area B-1 18-7-8.
Assessor's recommendation: Evidence presented at hearing did not indicate a value change. Sales support assessment. No change.

Motion by Johnson and seconded by Shaw to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-36, 11-37, 11-38, 11-39, 11-40 and 11-41. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried

Greg Hinrichs, protest #11-42, SW ¼ SE ¼ 18-6-8. Assessor's recommendation: Pole shed given 5% depreciation. Added hot tub. All other improvements ok after review.

Motion by Nuss and seconded by Schmidt to raise the valuation after receiving information at the decision hearing for protest #11-42. On roll call, yea: Shaw, Nuss, Anderson, Schmidt, Johnson and Fintel; nay: Samuelson. Motion carried.

John E. Miller, protest #11-43, Lots 7-9 Blk 23 Clarks 2nd Add. Sutton. Assessor's recommendation: Adjustment made for flooding. No recent flood map done by Sutton City.

Motion by Schmidt and seconded by Samuelson to lower the valuation after receiving information presented at the protest hearing for protest #11-43. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

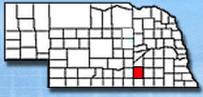
Duane E. and Roberta Mau, protest #11-44, Pt Lot 18 W ½ SE ¼ SW ¼ 2-7-5.
Assessor's recommendation: Added chicken house at \$50 to improvement value for 2011. Land value assessed by square foot. No change.

Duane E. and Roberta Mau, protest #11-45, Pt Lot 18 W ½ SE ¼ SW ¼ 2-7-5.
Assessor's recommendation: This lot is 1.72 acres. Assessed value per square foot. No change.

Motion by Shaw and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-44 and 11-45. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw and Nuss; nay: Fintel. Motion carried

Stan Karash for Karding, Inc., protest #11-46, Bldg 8 Shed 21 Lot 24 NAD Area B-2 16-7-8. Assessor's recommendation: Per evidence given at hearing – agree building receives more depreciation until condition or problem is fixed.

Motion by Samuelson and seconded by Shaw that after testimony and evidence presented, move to lower the valuation and stay within parameters required by the State



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of Nebraska for protest #11-46. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Remco, Inc., protest #11-47, Pt SE $\frac{1}{4}$ NE $\frac{1}{4}$ 2-7-5. Assessor's recommendation: Agree with the changes to buildings and kilns per appraiser review.

Motion by Nuss and seconded by Schmidt to lower the valuation after receiving information presented at the protest hearing for protest #11-47. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Merlyn W. Haight II, protest #11-48, Lot 11 School Creek Estates Subdivision Sutton. Assessor's recommendation: Gave additional 5% economic for house over \$200,000. Land per sq. ft. cost per market.

Motion by Nuss and seconded by Shaw that after testimony and evidence presented, move to lower the valuation and stay within parameters required by the State of Nebraska for protest #11-48. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

Jerry W. Leach, protest #11-49, Pt 17 & 18 Blk 25 1st Add Sutton. Assessors' recommendation: Previous value did not include assessment of finished basement or attached garage. No change.

Jerry W. Leach, protest #11-50, Lot 16 & Pt of 17 Blk 25 1st Add Sutton. Assessors' recommendation: Previous value did not include assessment of finished basement or attached garage. No change.

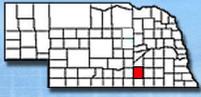
Motion by Schmidt and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 11-49 and 11-50. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried

Todd Nuss, protest #11-51, pt S $\frac{1}{2}$ SE $\frac{1}{4}$ 34-8-5. Assessor's recommendation: Carport changed to a B-low for aluminum frame – no floor. Shed's in line with other comparables. Shed with wheels needs to be licensed before removing value.

Motion by Johnson and seconded by Anderson to lower the valuation after receiving information presented at the protest hearing for protest #11-51. On roll call, yea: Samuelson, Anderson, Johnson and Shaw; nay: Schmidt and Fintel; abstain: Nuss. Motion carried.

James E. Philby, protest #11-52, Bldg 1 Shed 7 Lot 24 NAD Area B-1 18-7-8. Assessor's recommendation: Building has 87% depreciation. Agree with adjustment of appraiser. Adjusted depreciation for lack of electrical.

Motion by Shaw and seconded by Schmidt to lower the valuation after receiving information presented at the protest hearing for protest #11-52. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.



Clay Board of Equalization Minutes



AG Grain Marketing LLC c/o Ryan, LLC, protest #11-53, Pt Lots 1 thru 16 Block 24 1st Add. Fairfield. Assessor's recommendation: Collapsed grain storage has a partial value. Permit was for \$3,200,000. Given 60% physical depreciation. No change.

Motion by Johnson and seconded by Nuss to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #11-53. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried

RP Midwest Nebraska, LLC, protest #11-54, Property ID # 5213.00. Assessor's recommendation: No income/expense report submitted with protest form. Nothing to substantiate income. No change.

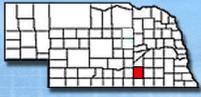
Motion by Schmidt and seconded by Samuelson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #11-54. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried

Motion by Anderson and seconded by Shaw to adjourn this meeting at 3:28 P.M.; next meeting scheduled for August 23, 2011. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

(The reasons for the requested changes and any testimony received from the protestors were included in the minutes of July 12, 2011)

Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 11, 2011 at 10:14 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met October 11, 2011 as per public notice given in the Clay County News, October 5, 2011, 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. Ivan Fintel, Chairman presided with roll call showing the following present: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The advanced notice of this meeting stated that the time of this meeting could change depending on the Board of Supervisors schedule. Due to some extra time with nothing scheduled on the agenda, this meeting was held ahead of schedule.

It was noted by Chairman Fintel that the open meeting law poster is posted on the west wall.

Motion by Anderson and seconded by Nuss to approve the minutes of the meetings held July 18 and July 19, 2011 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

Jan Stratman, County Treasurer, Sharon Lavene, Deputy Treasurer and Deb Karnatz, County Clerk worked together to figure the levies. The worksheets were given to the board members prior to the meeting. The worksheets were reviewed with the board. These were used to figure the levies for Townships, Fire Districts and the Clay County Ag Society. The overall budget requests were \$2497.94 less than the preliminary tax requests. After discussion, the levies were set as presented.

Motion by Anderson and seconded by Schmidt to set the levies for the Clay County Townships, Fire Districts and the Clay County Ag Society as presented. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

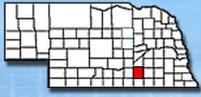
Townships: *School Creek* 0.007038; *Eldorado* 0.005839; *Harvard* 0.008442; *Leicester* 0.003604; *Inland* 0.005838; *Lynn* 0.006454; *Lewis* 0.008777; *Sutton* 0.007446; *Sheridan* 0.011990; *Marshall* 0.008297; *Lone Tree* 0.003891; *Glenvil* 0.010436; *Spring Ranch* 0.019562; *Fairfield* 0.006520; *Edgar* 0.004008; *Logan* 0.009432.

Fire Districts: *Sutton Rural Fire General Fund* 0.022031; *Harvard Rural Fire General Fund* 0.003078, *Bond* 0.008102; *Trumbull Rural Fire General Fund* 0.011860, *Sinking Fund* 0.012891; *Clay Center Rural Fire General Fund* 0.007059, *Sinking Fund* 0.007297; *Fairfield Rural Fire General Fund* 0.015900, *Sinking Fund* 0.002790, *Bond* 0.000333; *Edgar Rural Fire General Fund* 0.016532, *Sinking Fund* 0.007202, *Bond* 0.006553.

Clay County Ag Society: *General Fund* 0.003357, *Sinking Fund* 0.001147, *Bond Fund* 0.004587.

Motion by Shaw and seconded by Nuss to adopt the levies for Clay County Political Subdivisions as requested, except for the tax levies set by other counties which have not yet been received by Clay County. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

County Levies: *General/Weed/Road* 0.281805; *Health* 0.007057; *Veteran's Aid* 0.000146;



Clay Board of Equalization Minutes



Equipment Sinking 0.000437

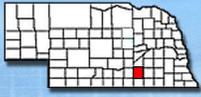
Cities and Villages: *Sutton* General Fund 0.487039, Bond 0.480054, Community Center Fund 0.012918, Community Redevelopment Authority 0.050041; *Harvard* General Fund 0.449999, Bond 0.649999; *Trumbull* General Fund 0.021332, Bond 0.183397; *Saronville* General Fund 0.153762; *Clay Center* General Fund 0.449995 Bond 0.519225; *Glencil* General Fund 0.424371, Bond 0.247754; *Fairfield* General Fund 0.450001, Bond 0.115753; *Edgar* General Fund 0.499843; *Ong* General Fund 0.180354, Bond 0.371047; *Deweese* General Fund 0.276727.

Schools: *Sandy Creek* Bond only 0.055743; *Sutton* General Fund 0.950004, Qualified Capital Purpose 0.017077; *Harvard* General Fund 1.009037.

Motion by Schmidt and seconded by Johnson to adjourn this meeting at 10:37 A.M.; next meeting scheduled for October 18, 2011. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

Deborah Karnatz, County Clerk

Ivan Fintel, Chairman



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 18, 2011 at 9:21 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met October 18, 2011 as per public notice given in the Clay County News, October 12, 2011, 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. Ivan Fintel, Chairman presided with roll call showing the following present: Nuss, Samuelson, Anderson, Schmidt, Johnson, Gass and Fintel. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The advanced notice of this meeting stated that the time of this meeting could change depending on the Board of Supervisors schedule. Due to no one else being scheduled, this meeting was held ahead of schedule.

It was noted by Chairman Fintel that the open meeting law poster is posted on the west wall.

Motion by Schmidt and seconded by Nuss to approve the minutes of the meeting held October 11, 2011 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

The levies set and certified by other counties that have been received were reviewed. Certifications were not received from Hall and Adams County so were not included in the information. It is too late to advertise for Board of Equalization for next week so those levy certifications will have to be accepted at the first meeting in November.

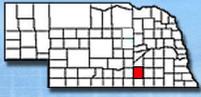
Motion by Nuss and seconded by Anderson to accept the certified misc. levies that were received from other counties for Schools, Fire Districts, ESU's and NRD's except those certified by Adams and Hall counties as they have not been received yet. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Misc. Levies set and certified by others: **SCHOOLS:** Blue Hill School District #74 General Fund 1.031469 and Bond Fund 0.130986; Davenport School District #47A General Fund 0.711992 and Special Building Fund 0.040000; Shickley School District #54 General Fund 0.794477, Special Building Fund 0.037159 and Bond Fund 0.062583. South Central Nebraska Unified District #5 General Fund 1.026326, Special Building Fund 0.052182 and Qualified Capital Purpose Undertaking Fund 0.014301 **FIRE DISTRICTS:** Lawrence Rural Fire General Fund 0.018551 and Sinking Fund 0.011696. **E.S.U.'S:** E.S.U. #5 General Fund 0.015000 and Bond Fund 0.010495; E.S.U. #6 General Fund 0.015000. **NRD'S:** Upper Big Blue NRD General Fund 0.024053.

Motion by Johnson and seconded by Samuelson to adjourn this meeting at 9:25 A.M., next meeting scheduled for November 15, 2011. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Deborah Karnatz, County Clerk

Ivan Fintel, Chairman



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, November 15, 2011 at 11:24 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met November 15, 2011 as per public notice given in the Clay County News, November 9, 2011, 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. Ivan Fintel, Chairman presided with roll call showing the following present: Nuss, Samuelson, Anderson, Johnson, Shaw and Fintel; absent: Schmidt. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The advanced notice of this meeting stated that the time of this meeting could change depending on the Board of Supervisors schedule. Due to no one else being scheduled, this meeting was held ahead of schedule.

It was noted by Chairman Fintel that the open meeting law poster is posted on the west wall.

Motion by Shaw and seconded by Nuss to approve the minutes of the meeting held October 18, 2011 as mailed. On roll call, yea: Samuelson, Anderson, Johnson, Shaw, Nuss and Fintel; absent: Schmidt. Motion carried.

The levy certifications that were received from Hall and Adams County were given to the board.

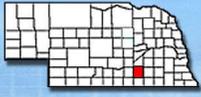
Motion by Nuss and seconded by Johnson to accept the certified misc. levies that were received from Adams and Hall counties for Schools, Fire Districts, ESU's and NRD's and Central Community College. On roll call, yea: Anderson, Johnson, Shaw, Nuss, Samuelson and Fintel; absent: Schmidt. Motion carried.

Misc. Levies set and certified by others: **SCHOOLS:** Adams Central School District #90 General Fund 0.95499081, Special Building Fund 0.06356749 and Bond Fund 0.00437792; Doniphan-Trumbull School District #126 General Fund 1.040000 and Building Fund 0.010000. **FIRE DISTRICTS:** Glenvil Rural Fire General Fund 0.00713124 and Sinking Fund 0.00485624; Hastings Rural Fire General 0.02124283, Sinking Fund 0.00728326 and Bond Fund 0.01052026. **E.S.U.'S:** E.S.U. #9 General Fund 0.01499999. **CENTRAL COMMUNITY COLLEGE:** General Fund 0.099450, Capital Improvement Fund 0.010000 and Hazardous Materials Fund 0.006798. **NRD'S:** Little Blue NRD 0.02965244.

Motion by Shaw and seconded by Nuss to adjourn this meeting at 11:25 A.M., next meeting scheduled for December 20, 2011 On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel; absent: Schmidt. Motion carried.

Deborah Karnatz, County Clerk

Ivan Fintel, Chairman



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, December 19, 2011 at 10:16 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met December 19, 2011 as per public notice given in the Clay County News on December 14, 2011 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. Ivan Fintel, Chairman presided with roll call showing the following present: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The advanced notice of this meeting stated that the time of this meeting could change depending on the Board of Supervisors schedule. Because the Board of Supervisors had openings on the agenda, this meeting started earlier than scheduled.

It was noted by Chairman Fintel that the open meeting law poster is posted on the west wall.

Motion by Anderson and seconded by Johnson to approve the minutes of the meeting held November 15, 2011 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

Linda Whiting, County Assessor went over tax list corrections.

Motion by Nuss and seconded by Samuelson to approve tax list corrections numbered 723 through 728 as recommended by the County Assessor. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Motion by Anderson and seconded by Johnson to adjourn this meeting 10:24 A.M.; next meeting scheduled for January 24, 2012. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,