

Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, January 24, 2012 at 10:38 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met January 24, 2012 as per public notice given in the Clay County News on January 18, 2012 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 Nuss and seconded by Johnson to approve the minutes of the meeting held December 19, 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 Schmidt to approve tax list corrections numbered 729 through 736 as recommended by the County Assessor. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

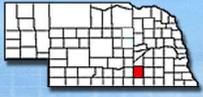
A directive concerning personal property was discussed. New pricing that will be put on next year was discussed.

The public hearing was opened at 11:15 A.M. Linda read the exemptions and answered questions. There will be several that will have to pay a penalty because the applications were not received by the deadline. No other persons were present; no written or oral comments or objections were received.

Motion by Shaw and seconded by Schmidt to close the public hearing at 11:30 A.M. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Motion by Samuelson and seconded by Johnson to approve the continued tax exemptions as recommended by the County Assessor. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

Motion by Johnson and seconded by Nuss to adjourn this meeting at 11:35 A.M.; next meeting scheduled for February 21, 2012. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried.

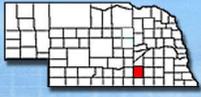


Clay Board of Equalization Minutes



Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, March 20, 2012 at 11:30 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met March 20, 2012 as per public notice given in the Clay County News on March 7, 2012 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 Nuss and seconded by Schmidt to approve the minutes of the meeting held January 24, 2012 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

The public hearing was opened at 11:30 A.M. Motion by Nuss and seconded by Johnson to open the Tax Exemption Hearing. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Linda Whiting, County Assessor explained the exemption and answered questions. All qualifications were met by Harvard Townhouse Inc. No other persons were present; no written or oral comments or objections were received.

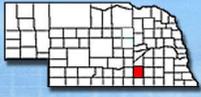
Motion by Shaw and seconded by Johnson to close the public hearing at 11:35 A.M. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Motion by Schmidt and seconded by Anderson to approve the tax exemption for Harvard Townhouse Inc as recommended by the County Assessor. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

Motion by Nuss and seconded by Johnson to adjourn this meeting at 11:38 A.M.; next meeting scheduled for April 17, 2012. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried.

Danalee Nelson, Deputy County Clerk
Chairman

Ivan Fintel,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, April 17, 2012 at 10:55 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met April 17, 2012 as per public notice given in the Clay County News on April 11, 2012 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: Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel; absent: Nuss. 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 Schmidt to approve the minutes of the meeting held March 20, 2012 as mailed. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Samuelson and Fintel; absent: Nuss. Motion carried.

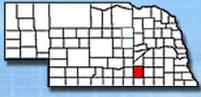
Linda Whiting, County Assessor discussed a tax list correction.

Motion by Shaw and seconded by Samuelson to approve tax list correction #737 as recommended by the County Assessor. On roll call, yea: Schmidt, Johnson, Shaw, Samuelson, Anderson and Fintel; absent: Nuss. Motion carried.

Motion by Schmidt and seconded by Johnson to adjourn this meeting at 11:08 A.M.; next meeting scheduled for May 22, 2012. On roll call, yea: Johnson, Shaw, Samuelson, Anderson, Schmidt and Fintel; absent: Nuss. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, June 19, 2012 at 9:49 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met June 19, 2012 as per public notice given in the Clay County News on June 13, 2012 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. Todd Nuss, Vice-Chairman presided with roll call showing the following present: Samuelson, Anderson, Schmidt, Johnson, Shaw and Nuss; absent: 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 Vice-Chairman Nuss that the open meeting law poster is posted on the west wall.

Motion by Shaw and seconded by Johnson to approve the minutes of the meeting held April 17, 2012 as mailed. On roll call, yea: Anderson, Schmidt, Shaw, Samuelson and Anderson; abstain: Nuss; absent: Fintel. Motion carried.

Jan Stratman, County Treasurer was not able to be present but left the information to be presented for the exemption applications for tax exemptions on motor vehicles from Clay Center Christian Church and Sutton Community Home/Hillcrest View Assisted Living.

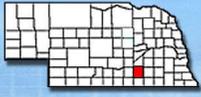
Motion by Samuelson and seconded by Schmidt to approve the exemption application for Sutton Community Home/Hillcrest View Assisted Living for renewal of a motor vehicle exemption on a 2007 Ford handicap van as recommended by the County Treasurer. On roll call, yea: Schmidt, Johnson, Shaw, Samuelson,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

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

Motion by Anderson and seconded by Johnson to adjourn this meeting at 9:53 A.M. On roll call, yea: Shaw, Samuelson, Anderson, Schmidt, Johnson and Nuss; absent: Fintel. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Todd Nuss, Vice-



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 10, 2012 at 1:00 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 10, 2012 as per public notice given in the Clay County News, July 5, 2012, 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.

Motion by Shaw and seconded by Samuelson to approve the minutes of the meeting held June 19, 2012 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.

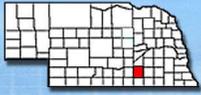
Motion by Nuss and seconded by Schmidt to enter into the record of these proceedings of the Board of Equalization and Assessment the following: Copy of the certification of completion of the revision of the assessment rolls; Copy of required publications and notices; Assessor's review of assessment; 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 2012 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 2012 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: Craig German; Robert W. Black; Russell Knutzen; Larry L. Tuttle and Merlyn W. Haight.

The protests that were received and reviewed but did not want to meet with the board were: Darlene Moore, Henry J. & Sharon K. Phinney, Lue R. & Debra K. Graesser, Shirley A. Eckhardt, Heritage Place of Sutton (Chris Lieb) and Clayton Peshek.

Motion by Nuss and seconded by Samuelson to recess this meeting at 2:30 P.M. and resume session on July 17, 2012 at 1:00 P.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)

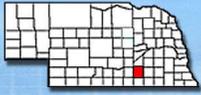


Clay Board of Equalization Minutes



Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 17, 2012 at 1:08 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 17, 2012 as per public notice given in the Clay County News, July 11, 2012, 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.

Motion by Shaw and seconded by Johnson to approve the minutes of the meeting held July 10, 2012 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

County Assessor, Linda Whiting, was also present.

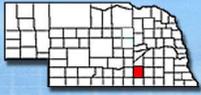
Those appearing before the board to protest their property valuations were:

Scheduled but did not appear: Aaron Plettner, protest #12-12, Property ID #00808701 All of Lot 6 ex S 6" of Blk 23 OT Sutton. Protested Valuation: Land \$2,630.00 Buildings \$48,330.00 Total Land and Buildings \$50,960.00 Requested Valuation: Land \$2,630 Buildings \$21,000.00 Total Land and Buildings \$23,630.00 Reason for requested change: Only being used as restaurant from Jan 1 till July 5th 2012.

Scheduled but did not appear: Aaron Ackerman, protest #12-15, Property ID #000427100 Lot 7 & 8 Blk 2 Original Town Clay Center. Protested Valuation: Land \$3,920.00 Buildings \$61,845.00 Total Land and Buildings \$66,015.00 Requested Valuation: Land \$18,000.00 Buildings \$18,000.00 Total Land and Buildings \$18,000.00 Reason for requested change: Our house is falling apart inside & out. Walls, floors, roof, beams are all breaking, broke, rotted. Problems with leaking pipes and more!!! Termite damage also.

Edgar Rental Corp, protest #12-13, Property ID #000031104 Communication Tower. Protested Valuation: Land \$2,000.00 Buildings \$0 Total Land and Buildings \$2,000.00 Requested Valuation: Land \$2,000 Buildings \$54,338.70 Total Land and Buildings \$56,338.70 Reason for requested change: Value stated is above cost to build. See attached invoices (two invoices attached) Todd Wilson and Jeff Shuck presented photos and information concerning the size and use of the tower, building, lot and fence. This tower is for their business' use only; it is not a cellular tower that can house multiple company's equipment.

J & M Steel, protest #12-18, Property ID #111143 Bldg 1 Shed 36 Lot 12 Par 3 PG1 NAD Area B1 18-7-8 Protested Valuation: Total Land and Buildings \$62,100.00 Requested Valuation: Total Land and Buildings \$53,225.00 Reason for requested change: Value



Clay Board of Equalization Minutes



was decreased last year to match other buildings owned that are the same. Jeffrey McClellan said that he would like this building valued the same as the rest.

The protests that were received and reviewed but did not want to meet with the board were:

John & Teri Sharkey, protest #12-14, Property ID #893100 Lot 5 pt SE $\frac{1}{4}$ NE $\frac{1}{4}$ & ROW 3-7-5. Protested Valuation: Land \$83,395.00 Requested Valuation: Land \$75,000.00. Reason for requested change: Too high! A lot of land south floods, every year

Beatrice Dore' Dane, protest #12-16, Property ID #000131400 Protested Valuation: Land \$6,697.04 Requested Valuation: Land (blank). Reason for requested change: No I pay to much now with the county taxes

John C. Dieken, protest #12-17, Property ID #5830 Lots 11 & 12 Block 9 OT (Glenvil). Protested Valuation: Total Land and Buildings \$33,800.00 Requested Valuation: Total Land and Buildings \$15,000.00 Reason for requested change: Sold 5yrs ago on auction for \$19,000.00 I bought it for \$15,000.00 in 2011

The board left to view properties at 2:00 P.M. and returned at 4:05 P.M.

All the protested properties were discussed.

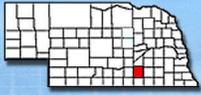
Craig & Shelly German, protest #12-01, Property ID #4964 Assessor's recommendation: After review of property, house was given much more depreciation for fire damage. No change to new garage w/shop area. Added back on old garage (20x24) removed in error. New value: Land \$2,640.00 Buildings \$20,495.00 Total Land and Buildings \$23,135.00.

Motion by Shaw and seconded by Johnson after inspection and review, I move to lower the value due to the condition of the property for protest # 12-01. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Darlene E. Moore, protest #12-02, Property ID #8349 Assessor's recommendation: Changed siding to wood per owner, no heat upstairs. Compared house to similar property located @ 203 So. Maltby. (ID #8248) similar rental property. New value: Land \$3,205.00 Buildings \$26,855.00 Total Land and Buildings \$30,060.00

Motion by Samuelson and seconded by Schmidt after review of the property, I move to lower the value to equalize with other like property for protest # 12-02. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Robert W. Black, protest #12-03, Property ID #3214 Assessor's recommendation: Property is used by family, friends and others for recreational hunting. Per today's market property may be worth more than assessed. Clay County adopted one market area due to sales; grassland values rose slightly, recreational land is assessed @ 100% of grass soil type. No change in value.



Clay Board of Equalization Minutes



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 # 12-03. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

Henry J. & Sharon K. Phinney, protest #12-04, Property ID #940 Assessor's recommendation: Assessment date – January 1 of each year. FSA map shows 138.6 AC + 1.2 Acres all to be cropped. At present time acres assessed equals 136.11 all dry. Assessor's office has note dated April 2012 to remove buildings and site. Area needs to be farmed one season before changing. 2013 assessed crop acres will be 137.47, still below certification. 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 # 12-04. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried.

Russell Knutzen, protest #12-05, Property ID # 000369700 Assessor's recommendation: FSA map & tract detail listing provided. Certified crop acres=156.47; assessed crop acres=155.54; certified irrigated acres=133.97; assessed irrigated=131.79; certified non-irrig=22.5; assessed non-irrig=23.75. Improvement worksheet reviewed w/protester – all correct. House being lived in; farm equip shed assessed @ what protester thought it should be; barn @ lower that thought. Added sheep shed. New value: Total Land and Buildings \$285,905.00

Motion by Johnson and seconded by Nuss to raise the valuation after receiving information at the decision hearing for protest # 12-05. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

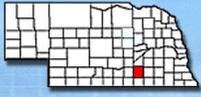
Lue R. & Debra K. Graesser, protest #12-06, Property ID #000551900 Assessor's recommendation: Have reviewed current appraisal dated August 1, 2011. Have made adjustments to condition of house, not lived in for several years.

Motion by Schmidt and seconded by Shaw after review of the property, I move to lower the value to equalize with other like property for protest # 12-06. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

Shirley A. Eckhardt, protest #12-07, Property ID #000220601 Assessor's recommendation: As soon as survey is filed and/or legal description corrected the 11.1 acres will be split off to Jeff Eckhardt accordingly. No change.

Motion by Samuelson 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 # 12-07. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Larry L. Tuttle, protest #12-08. Property ID #3452.01 Assessor's recommendation: Originally on the market for \$144,800. Seller moved out of state. Price reduced



Clay Board of Equalization Minutes



w/accompanying appraisal. Assessed value appropriate for mass appraisal. 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 # 12-08. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Heritage Place of Sutton, protest #12-09, Property ID #812400 Assessor's recommendation: Income approach to value determined since all information needed was provided by owner. Change assessed total to: \$266,415.00 New value: Land \$4,355.00 Buildings \$262,060.00 Total Land and Buildings \$266,415.00

Motion by Johnson and seconded by Samuelson after testimony and evidence presented, I move to lower the valuation and stay within parameters required by the State of Nebraska for protest # 12-09. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

Merlyn W. Haight II, protest #12-10, Property ID #8864 Assessor's recommendation: Lot was purchased for \$15,000.00. Property most comparable to ID #8529 (attached) differences being subject has (1) basement partition finish (1201 sq ft) (2) twice as large attached garage (1206 sq ft vs. 506 sq ft). Comparable on market for 1 ½ years, need to sell resulted in lower sale price. No independent appraisal presented. No change.

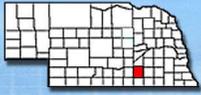
Motion by Schmidt and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 12-10. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt and Johnson; nay: Fintel. Motion carried.

Clayton Peshek, protest #12-11, Property ID #000253500 Assessor's recommendation: Reviewed in 2011: Appraiser remarks "well maintained exterior, updated windows & siding estimated interior well maintained also". Sale questionnaire indicated a pre-determined sale amount and could only be sold to Peshek. Therefore, not on the open market & not a true test of value. No change.

Motion by Shaw 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 # 12-11. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

Aaron Plettner, protest #12-12, Property ID # 000808701 Assessor's recommendation: Building was remodeled before opening the restaurant. Change of business or hours opened does not constitute a lower value. No change.

Motion by Samuelson 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 # 12-12. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.



Clay Board of Equalization Minutes



Edgar Rental Corp, protest #12-13, Property ID #000031104 Assessor's recommendation: Tower used for personal use only therefore assessed as personal property. Building & fence stays as real estate. Value for tower per Fed. Depr. worksheet. New value: Land \$2,000.00 Buildings \$4,460.00 Total Land and Buildings \$6,460.00 Personal Property \$55,596.00.

Motion by Schmidt and seconded by Shaw to lower the valuation after receiving information presented at the protest hearing for protest # 12-13. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

John & Teri Sharkey, protest #12-14, Property ID #893100 Assessor's recommendation: Removed old garage. Add new garage w/plumbing & drive – self contractor. Paid city sewer tap fee. No change.

Motion by Johnson 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 # 12-14. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Aaron Ackerman, protest #12-15, Property ID # 000427100. Assessor's recommendation: Property's condition was per review changed to fair and given appropriate depreciation. Garage is in great condition. New value: Land \$3,700.00 Buildings \$23,840.00 Total Land and Buildings \$27,540.00.

Motion by Nuss and seconded by Anderson to lower the valuation after receiving information presented at the protest hearing for protest # 12-15. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

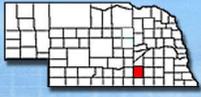
Beatrice Dore' Dane, protest #12-16, Property ID #000131400 Assessor's recommendation: No reason given on protest form. Acres assessed according to 2009 certification as none newer was attached. Values of said acres @ 73% of market. No change.

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 # 12-16. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried.

John C. Dieken, protest #12-17, Property ID #5830 Assessor's recommendation: Per continued drop in selling price, have lowered the value for condition as rental property. New value: Land \$1,760.00 Buildings \$18,680.00 Total Land and Buildings \$20,430.00.

Motion by Schmidt and seconded by Nuss after inspection and review, I move to lower the value due to the condition of the property for protest # 12-17. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

Jeffrey McClellan, protest #12-18, Property ID #11143 Assessor's recommendation: Assessed values can change each year. Purchase price of \$65,000.00 considered a "good sale" with no exception given for proximity of other bldgs owned. No change.



Clay Board of Equalization Minutes



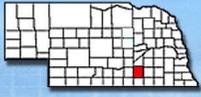
Motion by Shaw and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 12-18. On roll call, yea: Schmidt, Johnson, Shaw, Nuss and Fintel; nay: Samuelson and Anderson. Motion carried.

(The reasons for the requested changes and any testimony received from the protestors were included in the minutes of July 10, 2012 and earlier in these proceedings)

Motion by Shaw and seconded by Nuss to adjourn this meeting at 5:08 P.M. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 24, 2012 at 11:48 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 24, 2012 as per public notice given in the Clay County News on July 18, 2012 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 Schmidt and seconded by Johnson to approve the minutes of the meeting held July 17, 2012 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

Brenda Hansen, Deputy County Assessor went over tax list corrections.

Motion by Anderson and seconded by Schmidt to approve tax list corrections numbered 738 through 763 as recommended by the County Assessor. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Motion by Johnson and seconded by Samuelson to adjourn this meeting at 12:04 P.M. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, August 21, 2012 at 12:05 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met August 21, 2012 as per public notice given in the Clay County News on August 15, 2012 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. Because the Board of Supervisors meeting lasted longer, this meeting started later than scheduled.

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 July 24, 2012 as mailed. On roll call, yea: Samuelson, Anderson, Johnson, Shaw, Nuss and Fintel; absent: Schmidt. Motion carried.

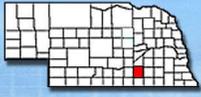
Linda Whiting, County Assessor went over tax list corrections.

Motion by Anderson and seconded by Samuelson to approve tax list corrections numbered 764 through 767 as recommended by the County Assessor. On roll call, yea: Anderson, Johnson, Shaw, Nuss, Samuelson and Fintel; absent: Schmidt. Motion carried.

Motion by Anderson and seconded by Nuss to adjourn this meeting at 12:08 P.M. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel; absent: Schmidt. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 9, 2012 at 10:11 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met October 9, 2012 as per public notice given in the Clay County News, October 3, 2012, 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 Samuelson and seconded by Nuss to approve the minutes of the meetings held August 21, 2012 as mailed. On roll call, yea: Samuelson, Anderson, Johnson, Shaw, Nuss and Fintel; abstain: Schmidt. Motion carried.

Linda Whiting, County Assessor went over a tax list correction.

Motion by Shaw and seconded by Samuelson to approve tax list correction number 768 as recommended by the County Assessor. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

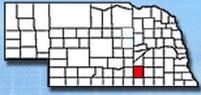
Jan Stratman, County Treasurer, Sharon Lavene, Deputy Treasurer and Deb Karnatz, County Clerk worked together to figure the levies. The worksheets were given to the board members prior to the meeting. The worksheets were reviewed with the board. These were used to figure the levies for Townships, Fire Districts and the Clay County Ag Society. The overall budget requests were \$2576.83 less than the preliminary tax requests. After discussion, the levies were set as presented.

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

Townships: **School Creek** 0.006651; **Eldorado** 0.006026; **Harvard** 0.008692; **Leicester** 0.005487; **Inland** 0.005445; **Lynn** 0.005934; **Lewis** 0.008357; **Sutton** 0.007288; **Sheridan** 0.011428; **Marshall** 0.007841; **Lone Tree** 0.003703; **Glenvil** 0.009985; **Spring Ranch** 0.017946; **Fairfield** 0.007748; **Edgar** 0.003795; **Logan** 0.009009.

Fire Districts: **Sutton Rural Fire** General Fund 0.020708; **Harvard Rural Fire** General Fund 0.010212; **Trumbull Rural Fire** General Fund 0.016296, Sinking Fund 0.006300; **Clay Center Rural Fire** General Fund 0.006442, Sinking Fund 0.009614; **Fairfield Rural Fire** General Fund 0.016942, Sinking Fund 0.009600; **Edgar Rural Fire** General Fund 0.014766, Sinking Fund 0.006433, Bond 0.005853.

Clay County Ag Society: General Fund 0.003040, Sinking Fund 0.001235, Bond Fund 0.004683.



Clay Board of Equalization Minutes



Motion by Shaw and seconded by Anderson 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: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

County Levies: **General/Weed/Road** 0.271677; **Health** 0.007514; **Veteran's Aid** 0.000145; **Equipment Sinking** 0.000822; **Road Improvement Bond** 0.006831

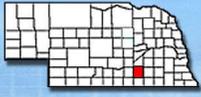
Cities and Villages: **Sutton** General Fund 0.487383, Bond 0.480000, Community Center Fund 0.050000, Community Redevelopment Authority 0.012616; **Harvard** General Fund 0.449999, Bond 0.695356; **Trumbull** General Fund 0.017688, Bond 0.199752; **Saronville** General Fund 0.152784; **Clay Center** General Fund 0.449998 Bond 0.486567; **Glenvil** General Fund 0.313413, Bond 0.257961; **Fairfield** General Fund 0.450000, Bond 0.108695; **Edgar** General Fund 0.499741; **Ong** General Fund 0.207760, Bond 0.319241; **Deweese** General Fund 0.277402.

Schools: **Sutton** General Fund 0.862665, Qualified Capital Purpose 0.015515; **Harvard** General Fund 0.989271.

Motion by Schmidt and seconded by Samuelson to adjourn this meeting at 10:35 A.M.; next meeting scheduled for November 20, 2012. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson 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 13, 2012 at 10:01 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met November 13, 2012 as per public notice given in the Clay County News, November 7, 2012, 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 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 Shaw to approve the minutes of the meeting held October 9, 2012 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

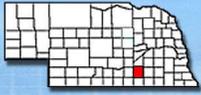
Motion by Shaw and seconded by Anderson to accept the certified misc. levies that were received from other counties for Schools, Fire Districts, ESU's, NRD's and Central Community College. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Misc. Levies set and certified by others: **SCHOOLS:** *Adams Central School District #90* General Fund 0.89694899, Special Building Fund 0.08809183 and Bond Fund 0.01237334; *Blue Hill School District #74* General Fund 1.020202 and Bond Fund 0.130588; *Davenport School District #47A* General Fund 0.691768, Special Building Fund 0.040000 and Bond Fund 0.020222; *Doniphan Trumbull School District #126* General Fund 1.030000 and Building Fund 0.020000; *Shickley School District #54* General Fund 0.729231, Special Building Fund 0.008579 and Bond Fund 0.076148. *South Central Nebraska Unified District #5* General Fund 0.907449, Special Building Fund 0.043212 and Qualified Capital Purpose Undertaking Fund 0.006482

FIRE DISTRICTS: *Glenvil Rural Fire General Fund* 0.00628601 and Sinking Fund 0.00393358. *Hastings Rural Fire General Fund* 0.02149313 and Sinking Fund 0.00672829; *Lawrence Rural Fire General Fund* 0.017091 and Sinking Fund 0.010775.

E.S.U.'S: *E.S.U. #5* General Fund 0.014986 and Bond Fund 0.011175; *E.S.U. #6* General Fund 0.015000; *E.S.U. #9* General Fund 0.01499999.

NRD'S: *Upper Big Blue NRD* General Fund 0.024289; *Little Blue NRD* General Fund 0.02958726.



Clay Board of Equalization Minutes



Central Community College: General 0.99383, Capital Improvement 0.010000 and Haz. Mat. 0.007500 .

Motion by Samuelson and seconded by Schmidt to adjourn this meeting at 10:10 A.M. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Deborah Karnatz, County Clerk

Ivan Fintel, Chairman