

# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, January 21, 2014 at 12:07 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met January 21, 2014 as per public notice given in the Clay County News on January 15, 2014 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 Johnson and seconded by Nuss to approve the minutes of the meeting held November 19, 2013 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

Motion by Nuss and seconded by Schmidt to open the public hearing at 12:08 P.M. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Linda Whiting, County Assessor discussed the new applications for exemptions. No other persons were present; no written or oral comments or objections were received.

Linda read the list of continued exemptions and answered questions.

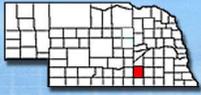
Motion by Shaw and seconded by Johnson to close the public hearing at 12:17 P.M. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Motion by Nuss and seconded by Schmidt to approve the exemption application for Allegro Wolf Production Inc. 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 Shaw to approve the exemption application for Kansas Nebraska Association of Seventh Day Adventists as recommended by the County Assessor. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried.

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

Linda Whiting went over tax list corrections and explained Homestead application income corrections.



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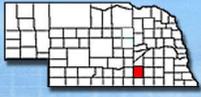


Motion by Shaw and seconded by Anderson to approve tax list corrections numbered 820 through 824 as recommended by the County Assessor. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

Motion by Nuss and seconded by Schmidt to adjourn this meeting at 12:20 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, February 18, 2014 at 10:50 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met February 18, 2014 as per public notice given in the Clay County News, February 12, 2014 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. Due to no one else being scheduled, this meeting was held ahead of schedule.

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

Motion by Samuelson and seconded by Schmidt to approve the minutes of the meeting held January 21, 2014 as mailed. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Samuelson and Nuss; absent: Fintel. Motion carried.

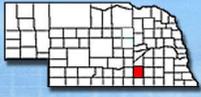
Linda Whiting, County Assessor went over a tax list correction and answered questions.

Motion by Shaw and seconded by Anderson to approve tax list correction #825 as recommended by the County Assessor. On roll call, yea: Schmidt, Johnson, Shaw, Samuelson, Anderson and Nuss; absent: Fintel. Motion carried.

Motion by Samuelson and seconded by Schmidt to adjourn this meeting at 11:12 A.M. On roll call, yea: Johnson, Shaw, Samuelson, Anderson, Schmidt and Nuss; absent: Fintel. Motion carried.

Deborah Karnatz, County Clerk

Todd Nuss, Vice-Chairman



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, March 18, 2014 at 10:13 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met March 18, 2014 as per public notice given in the Clay County News, March 12, 2014 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 Shaw and seconded by Johnson to approve the minutes of the meeting held February 18, 2014 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

Linda Whiting, County Assessor went over a tax list correction and answered questions. The state is the department that checks income status to see if the requirements have been met for homestead exemptions. Linda received information that an exemption should be denied; therefore, the need to do the correction.

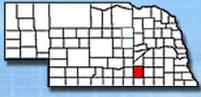
Motion by Shaw and seconded by Schmidt to approve tax list correction #826 as recommended by the County Assessor. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Linda also told the board that the appraisers have begun this years reviewing process.

Motion by Shaw and seconded by Nuss to adjourn this meeting at 10:28 A.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, April 15, 2014 at 11:24 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met April 15, 2014 as per public notice given in the Clay County News, April 10, 2014 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 Shaw and seconded by Schmidt to approve the minutes of the meeting held March 18, 2014 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

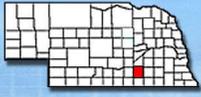
Sharon Lavene County Treasurer presented an exemption application for tax exemption of a motor vehicle from the Evangelical Lutheran Good Samaritan Society.

Motion by Shaw and seconded by Johnson to approve the exemption application for the Evangelical Lutheran Good Samaritan Society for exemption of a 2014 Ford SD as recommended by the County Treasurer. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Motion by Nuss and seconded by Schmidt to adjourn this meeting at 11:27 A.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, June 17, 2014 at 11:01 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met June 17, 2014 as per public notice given in the Clay County News, June 12, 2014 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 Nuss and seconded by Samuelson to approve the minutes of the meeting held April 15, 2014 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 and answered questions.

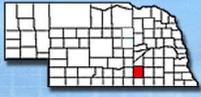
Motion by Anderson and seconded by Schmidt to approve tax list corrections numbered 827 through 867 as recommended by the County Assessor. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Sharon Lavene, County Treasurer was attending the Treasurer's annual workshop but left the information for the exemption applications for tax exemptions on motor vehicles from Sutton Community Home, Inc., Clay Center Christian Church and The Evangelical Lutheran Good Samaritan Society.

Motion by Nuss and seconded by Anderson to approve the exemption application for Sutton Community Home, Inc. for renewal of a motor vehicle exemption on a 2007 Ford Cutaway Van as recommended by the County Treasurer. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

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

Motion by Shaw and seconded by Samuelson to approve the exemption application for Clay Center Christian Church for a motor vehicle exemption on a 2010 Ford Van as recommended by the County Treasurer. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried.



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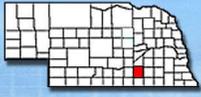


Motion by Shaw and seconded by Johnson to approve the exemption application for the Evangelical Lutheran Good Samaritan Society for renewal of a motor vehicle exemption of a 2014 Ford SD as recommended by the County Treasurer. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

Motion by Samuelson and seconded by Nuss to adjourn this meeting at 11:22 A.M. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss 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 10, 2014 at 8:30 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 10, 2014 as per public notice given in the Clay County News, July 3, 2014, 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, Schmidt, Shaw and Fintel; absent: Samuelson and Johnson. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

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

Motion by Shaw and seconded by Schmidt to approve the minutes of the meeting held June 17, 2014 as mailed. On roll call, yea: Anderson, Schmidt, Shaw, Nuss and Fintel; absent: Samuelson and Johnson. Motion carried.

Samuelson and Johnson entered the meeting at 8:33 A.M.

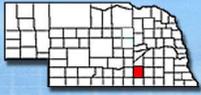
County Assessor, Linda Whiting, presented the required documentation for these proceedings to the board.

Motion by Johnson and seconded by Schmidt to accept and enter into the record of these proceedings of the Board of Equalization and Assessment the documentation presented by the Assessor: 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 2014 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 2014 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried. (All of which are on file in the Assessors Office.)

Those appearing before the board to protest their property valuations were: Joel Barnett, Lynne Howard, Bruce Keasling, Robert Hale, Danny Russell, James & Margaret Koepp, Ron Pavelka, Duane & Roberta Mau, Jason Friesen, Joseph Hyland, Gary Avers, Jon & Janet Nachtigal, Cassie Aksamit, Thomas Roemmich II & Haley Sintek, Walter Traudt (Traudt Enterprises, Inc.), Aaron Plettner, Harold Howell & Howard Schutte, Jerry & Sandra Sadd, Owen Nelson, Sherry Sanford and Lonnie Haba.

Rickie & Richard Crandell were scheduled but did not meet with the board.

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



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Marge Etherton, Terry L. Nelson, Angela Armagost, Von Spreckelsen Farms Inc. (Lyle Von Spreckelsen), and L & S Farms Partnership (Lyle Von Spreckelsen).

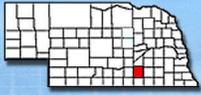
A phone call and fax were received Farmers National Company representing Gabus Family Nebraska Farms LLC requesting their two protests be withdrawn but the Assessor said it was too late to withdraw as changes had already been made.

Motion by Shaw and seconded by Nuss to recess this meeting at 3:13 P.M. and resume session on July 15, 2014. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

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

Deborah Karnatz, County Clerk  
Chairman

Ivan Fintel,



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 15, 2014 at 1:36 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 15, 2014 as per public notice given in the Clay County News, July 9, 2014, 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, and Fintel; absent: Shaw. 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 Anderson and seconded by Schmidt to approve the minutes of the meeting held July 10, 2014 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Nuss and Fintel; absent: Shaw. . Motion carried.

Robin Gilbert, Deputy County Treasurer presented an application for exemption from motor vehicles taxes for Glenvil Cemetery Association.

Motion by Anderson and seconded by Johnson to approve the exemption application for Glenvil Cemetery Association for a motor vehicle exemption on a 2007 Chevrolet Silverado as recommended by the County Treasurer. On roll call, yea: Anderson, Schmidt, Johnson, Nuss, Samuelson and Fintel; absent: Shaw. Motion carried.

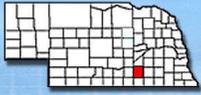
The board left to view properties at 1:45 P.M. and returned at 4:45 P.M.

All the properties that were viewed were discussed.

Motion by Johnson and seconded by Samuelson to recess at 5:10 P.M. and resume session at 11:45 A.M. on July 22, 2014. On roll call, yea: Schmidt, Johnson, Nuss, Samuelson, Anderson and Fintel; absent: Shaw. Motion carried.

Deborah Karnatz, County Clerk  
Chairman

Ivan Fintel,



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 22, 2014 at 11:45 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 22, 2014 as per public notice given in the Clay County News, July 16, 2014, 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 15, 2014 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

All the protested properties were discussed.

Joel Barnett, protest #14-01. Assessor's recommendation: grain bins reported in January and again in June were removed after January 1. Bins will be removed for 2015 assessment. Land value assessed correctly per soil type and land use. No change.

Lynne D. Howard, protest #14-02. Assessor's recommendation: actual improvement assessed value since 2009 has been \$95,435.00. New assessed value reflects removal of farm utility bldg. from storm damage and any other changes since last review. New costing applied w/current depreciation for market value. No change.

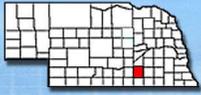
Marge Etherton, protest #14-03. Assessor's recommendation: unit given added depreciation for interior condition. New value: Land \$645.00 Buildings \$3,935.00 Total Land & Buildings \$4,580.00

Bruce Keasling, protest #14-04. Assessor's recommendation: corrected sq. ft. of basement per owner (does not go under garage area), house condition changed to average w/depreciation adjusted. Outbuildings-no change. New value: Land \$2,590.00 Buildings \$74,760.00 Total Land & Buildings \$77,350.00

Terry L. Nelson, protest #14-05. Assessor's recommendation: acres changed and verified with FSA certification. New value: Land \$148,510.00 Buildings Blank Total Land & Buildings \$148,510.00

Terry L. Nelson, protest #14-06. Assessor's recommendation: corrected land use per FSA certification. New value: Land \$268,165.00 Buildings Blank Total Land & Buildings \$268,165.00

Terry L. Nelson, protest #14-07. Assessor's recommendation: corrected land use per FSA certification. New value: Land \$893,595.00 Buildings Blank Total Land & Buildings \$893,595.00



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Terry L. Nelson, protest #14-08. Assessor's recommendation: corrected land use per FSA certification. New value: Land \$676,575.00 Buildings Blank Total Land & Buildings \$676,575.00

Robert L. Hale, protest #14-09. Assessor's recommendation: deck was thought to be complete. Taxpayer testified deck is only  $\frac{3}{4}$  finished. Has extended permit. New value: Land \$1,535.00 Buildings \$23,800.00 Total Land & Buildings \$25,335.00

Danny Russell, protest #14-10. Assessor's recommendation: should be ag land per 2009 protest. Assessor mistake valued as residential. Assessed value is ag-land dry crop (1D). New value: Land \$1,705.00 Buildings Blank Total Land & Buildings \$1,705.00

Danny Russell, protest #14-11. Assessor's recommendation: should be ag-land per 2009 protest. Assessor's mistake valued as residential. Assessed value is ag-land, dry crop (1D) New value: Land \$11,545.00 Buildings Blank Total Land & Buildings \$11,545.00

James & Margaret Koepp, protest #14-12. Assessor's recommendation: Real Estate transfer did not reflect personal property. Property was on market for quite some time-needed to sell, older couple. No change.

Angela Armagost, protest #14-13. Assessor's recommendation: corrected land use per FSA certification. New value: Land \$318,840.00 Buildings Blank Total Land & Buildings \$318,840.00

Ron Pavelka, protest #14-14. Assessor's recommendation: acres and land use per FSA certification. NE corner dry to irrigated. Irrigated land per statute is land where water is applied other than mother nature. It is property owner's decision and management as to how many acres can or should be irrigated. New value: Land \$855,480.00 Buildings Blank Total Land & Buildings \$855,480.00

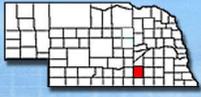
Duane & Roberta Mau, protest #14-15. Assessor's recommendation: Parcel was formerly in Incorporated lands. New subdivision was formed – South Addition. Land remained the same value. Reviewed improvements – flat valued. New value: Land \$11,415.00 Buildings \$455.00 Total Land & Buildings \$11,870.00

Jason Friesen, protest #14-16. Assessor's recommendation: This parcel is a combo of two- now South Addition. This has older building plus the new 7500 sq ft building. Land value remained the same. No change.

Jason Friesen, protest #14-17. Assessor's recommendation: Mobile home double wide sits on new basement. Changed quality to fair with adjusted depreciation. Gave garage more depreciation for condition. New value: Land \$4,360.00 Buildings \$72,135.00 Total Land & Buildings \$76,495.00

Joseph Hyland, protest # 14-18. Assessor's recommendation: Allowed review of property with updated pictures. Corrected sq. ft. of living space in farm utility building. Removed heat from equipment side. Reduced value of old house & some out buildings. New value: Land \$30,500.00 Buildings \$118,260.00 Total Land & Buildings \$148,760.00

Gary L Avers, protest #14-19. Assessor's recommendation: Combined parcels when Harvard reviewed. Second garage from ID 6211 also sits here. Corrected sq.ft. of heated area. New value: Land \$3,490.00 Buildings \$30,245.00 Total Land & Buildings \$33,735.00



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Gary L Avers, protest #14-20. Assessor's recommendation: Reviewed – New costing, removed 6 x 42 covered area – part of overhang. 1/3 heated. New value: Land \$2,970.00 Buildings \$40,500.00 Total Land & Buildings \$43,470.00

Gary L Avers, protest #14-21. Assessor's recommendation: Reviewed protest. New costing. Detached garage is enclosed carport. New value: Land \$4,435.00 Buildings \$3,495.00 Total Land & Buildings \$7,930.00

Gary L Avers, protest #14-22. Assessor's recommendation: Building on new costing also has 99% depreciation. No change.

Jon E. & Janet Nachtigal, protest #14-23. Assessor's recommendation: Had county appraisal for new detached garage with living area. Added old detached garage value previously removed in error, all other improvements remain the same. Land for 2014 verbally verified with Janet. 2014 certification will be used for 2015 assessed value. New value: Land \$767,660.00 Buildings \$167,875.00 Total Land & Buildings \$935,535.00

Cassie Aksamit, protest #14-24. Assessor's recommendation: estimated costs need to include sales tax, delivery, labor to build, any equipment rented etc. Having equipment available and ability to erect a building is definite cost saving per taxpayer but assessed value reflects hired labor & equipment. No change.

Thomas D Roemmich II and Haley N. Sintek, protest #14-25. Assessor's recommendation: changed condition to average per appraisal, basement finish to rec. room; gave additional econ. depr. for large size. Original sale price \$125,000.00 was marital divorce settlement. New value: Land \$4,810.00 Buildings \$201,175.00 Total Land & Buildings \$205,985.00

Traudt Enterprises, Inc./Walter Traudt, protest #14-26. Assessor's recommendation: removed detached garage and drive. New house added at less than cost. Outbuildings have new costing. New value: Land \$20,240.00 Buildings \$308,165.00 Total Land & Buildings \$328,405.00

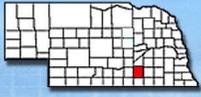
Rickie & Richard Crandell, protest #14-27. Assessor's recommendation: information correct. Assessed value change due to new costing and updates for market. No change.

Aaron Plettner, protest #14-28. Assessor's recommendation: assessed back part of building (formerly kitchen area) as storage area. New value: Land \$2,630.00 Buildings \$51,670.00 Total Land & Buildings \$54,300.00

Harold Howell and Howard Schutte, protest #14-29. Assessor's recommendation: assessed as 1 ½ story finished, but as low quality. Mobile home given 10% more depreciation. Removed 2 out bldgs. New value: Land \$16,600.00 Buildings \$31,100.00 Total Land & Buildings \$47,700.00

Jerry & Sandra Sadd, protest #14-30. Assessor's recommendation: condition improved with shingles/siding. Assessed value on new costing per market value. No change.

Jerry & Sandra Sadd, protest #14-31. Assessor's recommendation: assessed value increase due to new costing per market value. No change.



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Owen Nelson, protest #14-32. Assessor's recommendation: property owner presented 2014 certification from FSA. Changed land use accordingly. Will check acres again for 2015 to view pivots. New value: Land \$461,450.00 Buildings Blank Total Land & Buildings \$461,450.00

Owen Nelson, protest #14-33. Assessor's recommendation: all recreation land now grassland per owner. New value: Land \$112,210.00 Buildings \$385,310.00 Total Land & Buildings \$497,520.00

Sherry Sanford, protest #14-34. Assessor's recommendation: asphalt drive was only thing added. Assessed value reflects new costing and depreciation updated for market. No change.

Von Spreckelsen Farms, Inc., (Lyle Von Spreckelsen) protest #14-35. Assessor's recommendation: small continuous grain dryers considered personal property. Remove dryer from Real Estate tax roll. New value: Land 0 Buildings \$117,595.00 Total Land & Buildings \$117,595.00

L & S Farms Partnership, (Lyle Von Spreckelsen) protest #14-36. Assessor's recommendation: small continuous grain dryers will be considered personal property. Remove 1989 (purchased) dryer from Real Estate tax roll. New value: Land 0 Buildings 0 Total Land & Buildings \$0

L & S Farms Partnership, (Lyle Von Spreckelsen) protest #14-37. Assessor's recommendation: small continuous grain dryers considered personal property. Remove from Real Estate tax roll. New value: Land 0 Buildings 0 Total Land & Buildings \$0

Lonnie Haba, protest #14-38. Assessor's recommendation: Mobile home given more depreciation for condition. New value: Land 0 Buildings \$22,230.00 Total Land & Buildings \$22,230.00

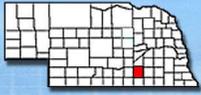
Gabus Family Nebraska Farms LLC, protest #14-39. Assessor's recommendation: in 2009 requests were made for FSA certification. Changes made per FSA certification filed with protest... Per chapter 14 Nebr. Statutes 2.28 fallow land is cropland left idle. Protest withdrawn. New value: Land \$397,250.00 Buildings 0 Total Land & Buildings \$397,250.00

Gabus Family Nebraska Farms LLC, protest #14-40. Assessor's recommendation: in 2009 requests were made for FSA certification filed with protest.... 7.7 acres fallow=cropland left idle. Protest withdrawn. New value: Land \$362,085.00 Buildings 0 Total Land & Buildings \$362,085.00

After discussion, the board made their decisions.

Motion by Nuss and seconded by Johnson to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 14-01, 14-02, 14-12, 14-16, 14-22, 14-24, 14-27, 14-30, 14-31 and 14-34. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Motion by Samuelson and seconded by Schmidt to accept the testimony and evidence presented during the hearing which indicates a clerical error; I move to correct such error for protest #'s 14-10, 14-11, 14-35, 14-36 and 14-37. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.



# Clay Board of Equalization Minutes



Motion by Schmidt and seconded by Shaw that after testimony and evidence presented, I move to lower the valuation and stay within parameters required by the State of NE for protest # 14-03. On roll call, yea: Johnson, Shaw, Nuss, Samuelson, Anderson, Schmidt and Fintel. Motion carried.

Motion by Johnson and seconded by Samuelson to lower the valuation after receiving information presented at the protest hearing for protest #'s 14-05, 14-09, 14-26, 14-28 and 14-29. On roll call, yea: Shaw, Nuss, Samuelson, Anderson, Schmidt, Johnson and Fintel. Motion carried.

Motion by Shaw and seconded by Schmidt to lower the valuation after testimony and evidence presented of a recent appraisal or sale for protest # 14-25. On roll call, yea: Nuss, Samuelson, Anderson, Schmidt, Johnson, Shaw and Fintel. Motion carried.

Motion by Nuss and seconded by Johnson after inspection and review, I move to lower the value due to the condition of the property for protest #'s 14-15, 14-17, 14-18, 14-19, 14-20, 14-21 and 14-38. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

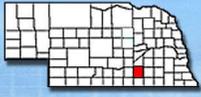
Motion by Samuelson and seconded by Shaw after review of the property, I move to lower the value to equalize with other like property for protest #'s 14-04 and 14-23. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Motion by Schmidt and seconded by Nuss to change the valuation after receiving FSA information for protest #'s 14-06, 14-07, 14-08, 14-13, 14-14, 14-32, 14-33, 14-39 and 14-40. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion carried.

Motion by Schmidt and seconded by Nuss to adjourn this meeting at 12:10 P.M. 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, August 19, 2014 at 11:55 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met August 19, 2014 as per public notice given in the Clay County News, August 13, 2014 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 and Fintel; absent: Shaw. 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 Schmidt and seconded by Nuss to approve the minutes of the meeting held July 22, 2014 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Nuss and Fintel; absent: Shaw. Motion carried.

Linda Whiting, County Assessor went over tax list corrections and an overvalued assessment of a parcel.

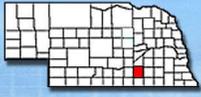
Motion by Samuelson and seconded by Nuss to approve the correction of the overvalued assessment of parcel #660 as recommended by the County Assessor. On roll call, yea: Anderson, Schmidt, Johnson, Nuss, Samuelson and Fintel; absent: Shaw. Motion carried.

Motion by Johnson and seconded by Nuss to approve tax list corrections numbered 868 through 885 as recommended by the County Assessor. On roll call, yea: Schmidt, Johnson, Nuss, Samuelson, Anderson and Fintel; absent: Shaw. Motion carried.

Motion by Johnson and seconded by Anderson to adjourn this meeting at 12:05 P.M. On roll call, yea: Johnson, Nuss, Samuelson, Anderson, Schmidt and Fintel; absent: Shaw. Motion carried.

Deborah Karnatz, County Clerk  
Chairman

Ivan Fintel,



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, September 23, 2014 at 11:09 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met September 23, 2014 as per public notice given in the Clay County News, September 17, 2014 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 Samuelson to approve the minutes of the meeting held August 19, 2014 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

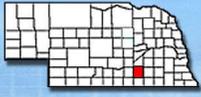
Linda Whiting, County Assessor went over tax list corrections. Linda explained that the Trailblazer Pipeline is centrally assessed by the state. The process for protest goes through the state. Trailblazer protested and re-submitted personal property for the Federal depreciation schedule resulting in corrections needing to be made. The corrections amount to approximately \$52,000.00 over several tax districts.

Motion by Nuss and seconded by Anderson to approve tax list corrections numbered 886 through 894 as recommended by the County Assessor. On roll call, yea: Schmidt, Johnson, Nuss, Samuelson and Fintel; nay: Anderson and Shaw. Motion carried.

Motion by Shaw and seconded by Johnson to adjourn this meeting at 11:24 A.M. On roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel; nay: Anderson. Motion carried.

Deborah Karnatz, County Clerk  
Chairman

Ivan Fintel,



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 14, 2014 at 10:18 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met October 14, 2014 as per public notice given in the Clay County News, October 8, 2014, 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 and Fintel; absent: Shaw. 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 Samuelson to approve the minutes of the meetings held September 23, 2014 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Nuss and Fintel; absent: Shaw. Motion carried.

Sharon Lavene, County Treasurer, Deb Karnatz, County Clerk and Danalee Nelson, Deputy County Clerk worked together to figure the levies. The worksheets were given to the board members prior to the meeting. The worksheets were used to figure the levies for Townships, Fire Districts and the Clay County Ag Society. The overall preliminary levy requests were \$30,297.24 more than last year. The overall budget requests were \$33,166.52 less than the preliminary tax requests. After discussion, the levies were set as presented.

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

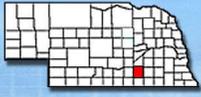
Townships: **School Creek** 0.004606; **Eldorado** 0.003837; **Harvard** 0.005939 **Leicester** 0.002128; **Inland** 0.004278; **Lynn** 0.004099; **Lewis** 0.005662; **Sutton** 0.005656; **Sheridan** 0.006969; **Marshall** 0.004978; **Lone Tree** 0.002702; **Glenvil** 0.007121; **Spring Ranch** 0.011559; **Fairfield** 0.005031; **Edgar** 0.002704; **Logan** 0.005754.

Fire Districts: **Sutton Rural Fire** General Fund 0.013601; **Harvard Rural Fire** General Fund 0.006605; **Trumbull Rural Fire** General Fund 0.009058, Sinking Fund 0.005901; **Clay Center Rural Fire** General Fund 0.006363, Sinking Fund 0.005783; **Fairfield Rural Fire** General Fund 0.011817, Sinking Fund 0.005908; **Edgar Rural Fire** General Fund 0.009163, Sinking Fund 0.003992.

**Clay County Ag Society:** General Fund 0.005349.

Motion by Schmidt 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, Nuss, Samuelson, Anderson and Fintel; absent: Shaw. Motion carried.

County Levies: **General/Weed/Road** 0.179292; **Health** 0.006123; **Veteran's Aid** 0.000101; **Equipment Sinking** 0.00420; **Road Improvement Bond** 0.036561.



# Clay Board of Equalization Minutes



Cities and Villages: **Sutton** General Fund 0.488085, Bond 0.480000, Community Center Fund 0.050000, Community Redevelopment Authority 0.011916; **Harvard** General Fund 0.449998, Bond 0.705685; **Trumbull** General Fund 0. Bond 0.117854; **Saronville** General Fund 0.163965; **Clay Center** General Fund 0.449998 Bond 0.410875; **Glenvil** General Fund 0.379971, Bond 0.110933; **Fairfield** General Fund 0.446614, Bond 0.110508; **Edgar** General Fund 0.299345, Bond 0.200655; **Ong** General Fund 0.369819, Bond 0.367362; **Deweese** General Fund 0.303854.

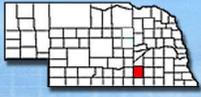
Schools: **Sutton** General Fund 0.607807, Qualified Capital Purpose 0.011305, Special Building Fund 0.056309; **Harvard** General Fund 0.748616.

Sanitary & Improvement District #1: 0.332379.

Motion by Nuss and seconded by Samuelson to adjourn this meeting at 10:23 A.M. On roll call, yea: Johnson, Nuss, Samuelson, Anderson, Schmidt and Fintel; absent: Shaw. Motion carried.

Deborah Karnatz, County Clerk

Ivan Fintel, Chairman



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 28, 2014 at 10:45 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met October 28, 2014 as per public notice given in the Clay County News, October 22, 2014, 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 Johnson and seconded by Shaw to approve the minutes of the meeting held October 14, 2014 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Nuss and Fintel. Motion carried.

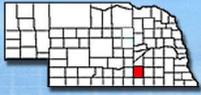
Motion by Anderson and seconded by Schmidt to accept the certified misc. levies that were received from other counties for Schools, Fire Districts, ESU's, NRD's and Central Community College. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Nuss, Samuelson and Fintel. Motion carried.

Misc. Levies set and certified by others: SCHOOLS: *Adams Central School District #90* General Fund 0.54048624 and Special Building Fund 0.06543434; *Blue Hill School District #74* General Fund 1.010101 and Bond Fund 0.082758; *Davenport School District #47A* General Fund 0.476802 and Special Building Fund 0.040000; *Doniphan Trumbull School District #126* General Fund 0.850000, Building Fund 0.100000 and Q&I 0.040000; *Shickley School District #54* General Fund 0.487717 and Special Building Fund 0.076730; *South Central Nebraska Unified District #5* General Fund 0.592136 and Special Building Fund 0.045820.

FIRE DISTRICTS: *Glenvil Rural Fire General Fund* 0.00801729 and Sinking Fund 0.00501696. *Hastings Rural Fire General Fund* 0.01834426 and Sinking Fund 0.00558595; *Lawrence Rural Fire General Fund* 0.012960 and Sinking Fund 0.007354.

E.S.U.'S: *E.S.U. #5* General Fund 0.015000 and Bond Fund 0.001175; *E.S.U. #6* General Fund 0.015000; *E.S.U. #9* General Fund 0.015000.

NRD'S: *Upper Big Blue NRD* General Fund 0.028333; *Little Blue NRD* General Fund 0.022885.



# Clay Board of Equalization Minutes



Central Community College: General 0.082959, Capital Improvement 0.020000 and  
Haz. Mat. 0.007500.

Motion by Samuelson and seconded by Nuss to adjourn this meeting at 10:50 A.M. On  
roll call, yea: Schmidt, Johnson, Shaw, Nuss, Samuelson, Anderson and Fintel. Motion  
carried.

Deborah Karnatz, County Clerk  
Chairman

Ivan Fintel,