

Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, January 26, 2016 at 11:49 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met January 26, 2016 as per public notice given in the Clay County News, January 13 and 20, 2016 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, Chairman presided with roll call showing the following present: Fintel, Samuelson, Schmidt, Johnson, Shaw and Nuss; absent: Anderson. 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 Nuss that the open meeting law poster is posted on the west wall.

Motion by Fintel and seconded by Samuelson to approve the minutes of the meeting held December 22, 2015 as mailed. On roll call, yea: Samuelson, Schmidt, Johnson, Shaw, Fintel and Nuss; absent: Anderson. Motion carried.

Motion by Fintel and seconded by Johnson to open the public hearing at 11:50 A.M. On roll call, yea: Schmidt, Johnson, Shaw, Fintel, Samuelson and Nuss; absent: Anderson. Motion carried.

Linda Whiting, County Assessor was present. No other persons were present; no written or oral comments or objections were received.

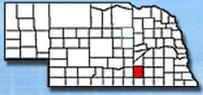
Linda read the exemptions and answered questions. She told the board that she recommended denial of one application for empty lots that were for sale.

Motion by Fintel and seconded by Samuelson to close the public hearing at 12:02 P.M. On roll call, yea: Johnson, Shaw, Fintel, Samuelson, Schmidt and Nuss; absent: Anderson. Motion carried.

Motion by Shaw and seconded by Samuelson to approve all of the exemption applications except #8381 Free German Reform Salem Church as recommended by the County Assessor. On roll call, yea: Shaw, Fintel, Samuelson, Schmidt, Johnson and Nuss; absent: Anderson. Motion carried.

Linda also reported that three people owning property in the NAD had taken advantage of the opportunity to meet with the appraiser to review the preliminary assessments of that area. She also reported on Ag land values and bills in the legislature concerning ag land.

Motion by Samuelson and seconded by Fintel to adjourn this meeting at 12:15 P.M. On roll call, yea: Fintel, Samuelson, Schmidt, Johnson, Shaw and Nuss; absent: Anderson. Motion carried.

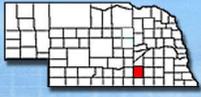


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Deborah Karnatz, County Clerk
Chairman

Todd Nuss,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, April 19, 2016 at 11:21 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met April 19, 2016 as per public notice given in the Clay County News April 13, 2016 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, Chairman presided with roll call showing the following present: Fintel, Samuelson, Anderson, Schmidt, Johnson, Shaw and 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. Due to adjournment of the Board of Supervisor meeting, this meeting was held ahead of schedule.

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

Motion by Fintel and seconded by Samuelson to approve the minutes of the meeting held January 19, 2016 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Fintel and Nuss. Motion carried.

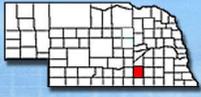
Linda Whiting, County Assessor went over tax list corrections.

Motion by Shaw and seconded by Schmidt to approve tax list corrections numbered 951 through 959 as recommended by the County Assessor. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Fintel, Samuelson and Nuss. Motion carried.

Motion by Samuelson and seconded by Shaw to adjourn this meeting at 11:40 A.M. On roll call, yea: Schmidt, Johnson, Shaw, Fintel, Samuelson, Anderson and Nuss. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Todd Nuss,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, May 24, 2016 at 11:26 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met May 24, 2016 as per public notice given in the Clay County News May 18, 2016 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, Vice 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. Due to adjournment of the Board of Supervisor meeting, this meeting was held ahead of schedule.

It was noted by Vice 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 April 19, 2016 as mailed. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Samuelson and Fintel; absent: Nuss. Motion carried.

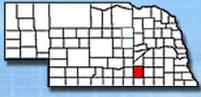
Linda Whiting, County Assessor went over tax list corrections.

Motion by Johnson and seconded by Anderson to approve tax list corrections numbered 960 through 988 as recommended by the County Assessor. On roll call, yea: Schmidt, Johnson, Shaw, Samuelson, Anderson and Fintel; absent: Nuss. Motion carried.

Motion by Shaw and seconded by Schmidt to adjourn this meeting at 11:32 A.M. On roll call, yea: Johnson, Shaw, Samuelson, Anderson, Schmidt and Fintel; absent: Nuss. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Ivan Fintel, Vice



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COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, June 21, 2016 at 11:46 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met June 21, 2016 as per public notice given in the Clay County News, June 15, 2016 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, Chairman presided with roll call showing the following present: Fintel, Samuelson, Anderson, Schmidt, Johnson and Nuss; 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 Nuss that the open meeting law poster is posted on the west wall.

Motion by Schmidt and seconded by Fintel to approve the minutes of the meeting held May 24, 2016 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Fintel and Nuss; absent: Shaw. Motion carried.

Sharon Lavene, County Treasurer presented Motor Vehicle Exemption applications.

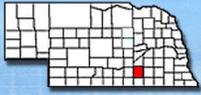
Motion by Johnson and seconded by Anderson to approve the exemption application for Clay Center Christian Church for renewal of a motor vehicle exemption on a 2010 Ford Van as recommended by the County Treasurer. On roll call, yea: Anderson, Schmidt, Johnson, Fintel, Samuelson and Nuss; absent: Shaw.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

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

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

Motion by Anderson and seconded by Schmidt to approve the exemption application for the Midland Area Agency on Aging-Clay County Senior Services for motor vehicle exemptions on a 2015 Dodge Sport Van and a 2010 Ford Cutaway as recommended by the County Treasurer. On roll call, yea: Fintel, Samuelson, Anderson, Schmidt, Johnson and Nuss; absent: Shaw. Motion carried.

Linda Whiting, County Assessor went over tax list corrections. Linda told the board that tax list corrections numbered 980 and 981 that were approved last time would be voided. They found that they had already been corrected and those two were basically duplicates.



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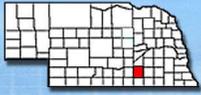
Motion by Samuelson and seconded by Johnson to approve tax list corrections numbered 989 through 992 as recommended by the County Assessor. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Fintel and Nuss; absent: Shaw. Motion carried.

No new exemption application was presented.

Motion by Fintel and seconded by Samuelson to adjourn this meeting at 11:56 A.M. On roll call, yea: Anderson, Schmidt, Johnson, Fintel, Samuelson and Nuss; absent: Shaw. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Todd Nuss,



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COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 12, 2016 at 1:00 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 12, 2016 as per public notice given in the Clay County News, July 6, 2016, 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, Chairman presided with roll call showing the following present: Fintel, Samuelson, Schmidt, Johnson, Shaw and Nuss; absent: Anderson. 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 Nuss that the open meeting law poster is posted on the west wall.

Motion by Fintel and seconded by Shaw to approve the minutes of the meeting held June 21, 2016 as mailed. On roll call, yea: Samuelson, Schmidt, Johnson, Shaw, Fintel and Nuss; absent: Anderson. Motion carried.

Anderson entered the meeting at 1:05 P.M.

Linda Whiting, County Assessor presented information tax corrections and on a new tax exemption application.

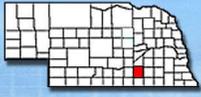
Motion by Johnson and seconded by Fintel to approve tax list corrections numbered 993 and 994 as recommended by the County Assessor. On roll call, yea: Schmidt, Johnson, Shaw, Fintel, Samuelson, Anderson and Nuss. Motion carried.

Motion by Johnson and seconded by Schmidt to approve the tax exempt application requested by Wildcat Broadcasting; a partial exemption for #4646 and a full exemption on #4648 as recommended by the County Assessor. On roll call, yea: Johnson, Shaw, Fintel, Samuelson, Schmidt and Nuss; abstain: Anderson. Motion carried.

Linda presented the required documentation for these proceedings to the board.

Motion by Fintel and seconded by Shaw 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 2016 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2016 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. On roll call, yea: Shaw, Fintel, Samuelson, Anderson, Schmidt, Johnson and Nuss. Motion carried. (All of which are on file in the Assessor's Office.)

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



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Jess Waddell, protest #16-02, South 1,650 feet of the NE1/4 14-6-5. Protested Valuation: Total Land and Buildings \$244,960.00 Requested Valuation: Total Land and Buildings \$182,050.00. Reason for requested change: Mischaracterization of property as Dryland. Property is a perpetual conservation easement. At the hearing: Property was purchased for \$185,000.00 and a recent appraisal was for \$185,000.00. This is a perpetual easement used for grazing; can never be farmed.

Amanda Ferrell, protest #16-04, Lots 8,9,10 & 11 Block 5 Deweese Village. Protested Valuation: Land: \$1260.00 Buildings \$263,855.00 Total Land and Buildings \$265,115.00, Personal Property Valuation: \$17,696.00. Requested Valuation: Land: \$1260.00 Buildings \$112,095.00 Total Land and Buildings \$113,355.00, Personal Property: \$17,696.00. Reason for requested change: Would like the value to reflect the market value of the property. There are no other commercial restaurant buildings in the area able to sell anywhere close to assessed value. The building is of no use as something else. At the hearing: testified to the market value of properties in Sutton and Nelson which are in the \$110,000.00 to \$115,000.00 range.

Traudt Enterprises (Walter Traudt), protest #16-05, NE1/4 24-7-7. Protested Valuation: Land: \$8060.00 Buildings \$845,255.00 Total Land and Buildings \$853,315.00. Requested Valuation: Land: \$8060.00 Buildings \$616,350.00 Total Land and Buildings \$624,410.00. Reason for requested change: The exact same building/facility was built 1 yr. before in Polk County. Their value is \$627,850.00 ours in \$853,315.00. At the hearing: testified that the building in Polk County is exactly the same but 1 year older.

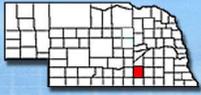
Dan Fisher, protest #16-06, House (no description). Protested Valuation: Land: \$1230.00 Buildings \$214,635.00 Total Land and Buildings \$215,865.00. Requested Valuation: Land: \$500.00 Buildings \$138,500.00 Total Land and Buildings \$139,000.00. Reason for requested change: House and all lots on that block appraised at \$139,000.00 less than two years ago. At the hearing: has an appraisal but not with him. He went on the Assessor's website and pulled up properties in Edgar that were appraised higher than they are selling.

Dan Fisher, protest #16-07, lot (no description). Protested Valuation: Land: \$1205.00. Requested Valuation: Land: \$300.00. Reason for requested change: Lots under guide line, unable to build on. Broken glass everywhere. Debris from trailer park and brick pile. At the hearing: (all of his protests were discussed together).

Dan Fisher, protest #16-08, lot (no description). Protested Valuation: Land: \$1845.00. Requested Valuation: Land: blank. Reason for requested change: Lot part of appraisal done by professional. Unable to find any lots sold for this value. Unable to sell for your value. At the hearing: (all of his protests were discussed together).

Oregon Trail Ins. LLC (Dan Fisher), protest #16-09, Lot 12-14 Block 2 O.T. Edgar. Protested Valuation: Land: \$1505.00. Requested Valuation: Land: blank. Reason for requested change: Because on 3-20-15 lot and building 000489300 sold for \$2,500. At the hearing: (all of his protests were discussed together).

Dan Fisher, protest #16-10, lot (no description). Protested Valuation: Land: \$1225.00. Requested Valuation: Land: \$500.00. Reason for requested change: Lots on same



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block 64% of this value Ref 000517100. Unable to sell for your value. At the hearing: (all of his protests were discussed together).

Janet C. Rath, protest #16-14, Lots 3 & 4 & N 18 ft Beech Street Clarks 2nd Addition to Sutton. Protested Valuation: Land: \$2500.00 Buildings \$50,880.00 Total Land and Buildings \$53,380.00. Requested Valuation: Land: \$2500.00 Buildings \$40,000.00 Total Land and Buildings \$42,500.00. Reason for requested change: Presented printouts of comparables from the Assessor's website. At the hearing: testified that the house was bought for \$38,500 and is trying to sell for \$40,000.00. There is a trailer house inside the house (presented picture; built around the trailer, added a garage that is now being used as a family room). A comparable was presented that had a basement and garage.

Lori D. Lynd, protest #16-22, Lots 1, 2, 3 Block 3 First Addition to Clay Center. Protested Valuation: Land: \$4805.00 Buildings \$104,570.00 Total Land and Buildings \$109,375.00. Requested Valuation: Land: \$4805.00 Buildings \$86,500.00 Total Land and Buildings \$91,305.00. Reason for requested change: Attached an appraisal from 2010. At the hearing: had an appraisal done before any renovation and projected value with renovation. Every year has gone up in line with the renovations that were done but last valuation went up \$29,000.00. The house is about 60% done and worried about what the finished house will be valued at.

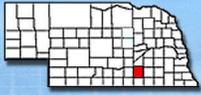
Anderson left the meeting at 2:50 P.M.

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

LeRoy V. Friesen, protest #16-01, N1/2NW1/4 5-8-6. Protested Valuation: Land: \$502,205.00 Requested Valuation: Land: \$385,000.00 to \$400,000.00. Reason for requested change: Blank

Birendra B. Singh, protest #16-03, (notice enclosed Lots 9 thru 12 Block 3 West Park Addition to Edgar). Protested Valuation: Land: \$1180.00 Buildings \$28,450.00 Total Land and Buildings \$29,630.00. Requested Valuation: Land: \$1180.00 Buildings \$21,000.00 Total Land and Buildings \$22,180.00. Reason for requested change: Attached letter stating that he has been trying to sell the house for 6 years for \$25,000.00.

Sharlene Wilson, protest #16-11, Lots 12 & 13 Block 6 O.T. Clay Center. Protested Valuation: Buildings \$75,560.00 Requested Valuation: Buildings \$41,000.00. Reason for requested change: This building is not only comparable to mine but is much nicer in size and frontage. This building is also located in a community that has a larger population than Clay Center therefore more business. It also has a much better traffic flow that drives right past the building. The community of Geneva is larger in population and has so many more businesses than Clay Center. I am requesting that the value of my property be brought down if not less than the \$28.42/square foot value of a much nicer building located in a much more thriving community.



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Steven E. Claycamp, protest #16-12, Lot 2 of Irregular tracts NW1/4 Incorporated lands 26-5-6. Protested Valuation: Land \$2,575.00 Buildings \$295.00 Total Land and Buildings \$2,870.00 Requested Valuation: Land \$1,130.00 Buildings \$100.00 Total Land and Buildings \$1,230.00. Reason for requested change: There have been no improvements to the property.

Steven Everett Claycamp, protest #16-13, Lot 4 of Irregular tracts NW1/4 Incorporated lands 26-5-6. Protested Valuation: Land \$1,190.00 Buildings \$24,725.00 Total Land and Buildings \$25,915.00 Requested Valuation: Land \$1,380.00 Buildings \$16,865.00 Total Land and Buildings \$18,245.00. Reason for requested change: Nothing has been done to the house to make a change in value.

Donald L and Marlene L Marx Life Estate, protest #16-15, W1/2NW1/4 6-7-6. Protested Valuation: Land \$477,510.00 Requested Valuation: Land \$405,883.00. Reason for requested change: Based on property managers, land sold in this area is down 15% which equates to the requested valuation.

Donald L and Marlene L Marx Life Estate, protest #16-16, E1/2NW1/4 6-7-6. Protested Valuation: Land \$470,145.00 Requested Valuation: Land \$399,623.00. Reason for requested change: Based on property managers, land sold in this area is down 15% which equates to the requested valuation.

Donald L and Marlene L Marx Life Estate, protest #16-17, S1/2NE1/4 1-7-7. Protested Valuation: Land \$537,645.00 Requested Valuation: Land \$456,998.00. Reason for requested change: Based on property managers, land sold in this area is down 15% which equates to the requested valuation.

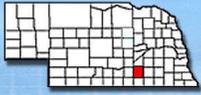
Donald L and Marlene L Marx Rev Trust, protest #16-18, pt N1/2NE1/4 1-7-7. Protested Valuation: Land \$481,045.00 Requested Valuation: Land \$408,888.00. Reason for requested change: Based on property managers, land sold in this area is down 15% which equates to the requested valuation.

Donald L and Marlene L Marx Rev Trust, protest #16-19, N1/2NW1/4 33-6-6. Protested Valuation: Land \$505,450.00 Requested Valuation: Land \$429,642.00. Reason for requested change: Based on property managers, land sold in this area is down 15% which equates to the requested valuation.

Donald L and Marlene L Marx Rev Trust, protest #16-20, S1/2SE1/4 21-6-6. Protested Valuation: Land \$496,970.00 Requested Valuation: Land \$422,424.00. Reason for requested change: Based on property managers, land sold in this area is down 15% which equates to the requested valuation.

Joshua N. Andersen, protest #16-21, SE1/4 32-6-5. Protested Valuation: Land \$753,975.00 Buildings \$135,930.00 Total Land and Buildings \$1,238,915.00 Requested Valuation: Land same Buildings \$94,370.00 Total Land and Buildings blank. Reason for requested change: House is unfinished. Removed Chicken House and shed.

David L. Wacker, protest #16-23, Lots 7 & N1/2 Lot 8 Block 6 Railroad Addition to Edgar. Protested Valuation: Land \$1,205.00 Buildings \$11,510.00 Total Land and



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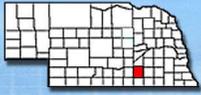


Buildings \$12,715.00 Requested Valuation: Land \$1,205.00 Buildings \$8,000.00 Total Land and Buildings \$9,205.00. Reason for requested change: Attached note stating the property was inhabitable, with no electric service and some damage after tornados 2 years ago. Windows and much of the glass were removed in early November 2015. Property was scheduled to be demolished and burned by Edgar Fire Department in November 2015. Due to schedules and wind, property was not burned until March 2016. House and garage foundation remains were cleaned up in April 2016.

Motion by Schmidt and seconded by Fintel to recess this meeting at 3:15 P.M. and resume session on July 19, 2016. On roll call, yea: Fintel, Samuelson, Schmidt, Johnson, Shaw and Nuss; absent: Anderson. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Todd Nuss,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 19, 2016 at 11:54 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 19, 2016 as per public notice given in the Clay County News, July 13, 2016, 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.

Motion by Anderson and seconded by Fintel to resume session at 11:54 A.M. On roll call, yea: Fintel, Samuelson, Anderson, Schmidt, Shaw and Nuss; absent: Johnson. Motion carried.

It was noted by Chairman Nuss 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 July 12, 2016 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Shaw, Fintel and Nuss; absent: Johnson. Motion carried.

County Assessor, Linda Whiting was also present. All the protested properties were discussed.

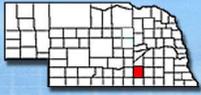
LeRoy V. Friesen, protest #16-01, N1/2NW1/4 5-8-6. Protested Valuation: Land: \$502,205.00 Requested Valuation: Land: \$385,000.00 to \$400,000.00. Assessor's recommendation: Reviewed FSA certification & map. We do not cut out drains, leveling or reuse pits, all are valued by surrounding land. No change. Not assessed by production per statute.

Jess Waddell, protest #16-02, South 1,650 feet of the NE1/4 14-6-5. Protested Valuation: Land \$244,960.00 Requested Valuation: Total Land and Buildings \$182,050.00. Assessor's recommendation: Gave evidence of FSA certification and map. Adjusted land value accordingly. New value: Land \$143,445.00

Birendra B. Singh, protest #16-03, Lots 9 thru 12 Block 3 West Park Addition to Edgar. Protested Valuation: Land: \$1180.00 Buildings \$28,450.00 Total Land and Buildings \$29,630.00. Requested Valuation: Land: \$1180.00 Buildings \$21,000.00 Total Land and Buildings \$22,180.00. Assessor's recommendation: Condition is badly worn. Adjusted depreciation per condition. New value: Land \$1180.00 Buildings \$23,685.00 Total Land and Buildings \$24,865.00.

Amanda Ferrell, protest #16-04, Lots 8,9,10 & 11 Block 5 Dewese Village. Protested Valuation: Land: \$1260.00 Buildings \$263,855.00 Total Land and Buildings \$265,115.00, Personal Property Valuation: \$17,696.00. Requested Valuation: Land: \$1260.00 Buildings \$112,095.00 Total Land and Buildings \$113,355.00, Personal Property: \$17,696.00. Assessor's recommendation: Consulted with Appraiser. Apartment assessed @ \$20 per sq. ft. Bar/restaurant @\$32. Value lowered. New value: Land \$1260.00 Buildings \$197,690.00 Total Land and Buildings \$198,950.00.

Traudt Enterprises (Walter Traudt), protest #16-05, NE1/4 24-7-7. Protested Valuation: Land: \$8060.00 Buildings \$845,255.00 Total Land and Buildings \$853,315.00. Requested Valuation: Land: \$8060.00 Buildings \$616,350.00 Total Land and Buildings \$624,410.00. Assessor's recommendation: Comparable RCN total = \$987,745 – permit \$1,020,000 difference \$40,000 less.



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Subject 1 year newer RCN total = \$845,255 - permit -\$950,000 difference \$104,745 less. Subject is comparable to his comparable improvement only. No change.

Dan Fisher, protest #16-06, House (no description). Protested Valuation: Land: \$1230.00 Buildings \$214,635.00 Total Land and Buildings \$215,865.00. Requested Valuation: Land: \$500.00 Buildings \$138,500.00 Total Land and Buildings \$139,000.00. Assessor's recommendation: Questionnaire filled out for first time. Flooring, basement finish and heating changed per questionnaire. Will need physical review if other change needed. New value: Land \$1230.00 Buildings \$197,950.00 Total Land and Buildings \$199,180.00.

Dan Fisher, protest #16-07, lot (no description). Protested Valuation: Land: \$1205.00. Requested Valuation: Land: \$300.00. Assessor's recommendation: Lots valued per square foot, arrayed by size like lots now assessed the same. No change.

Dan Fisher, protest #16-08, lot (no description). Protested Valuation: Land: \$1845.00. Requested Valuation: Land: blank. Assessor's recommendation: Lots valued per square foot, arrayed by size like lots now assessed the same. No change.

Oregon Trail Ins. LLC (Dan Fisher), protest #16-09, Lot 12-14 Block 2 O.T. Edgar. Protested Valuation: Land: \$1505.00. Requested Valuation: Land: blank. Assessor's recommendation: Lots valued per square foot, arrayed by size like lots now assessed the same. No change.

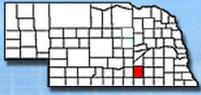
Dan Fisher, protest #16-10, lot (no description). Protested Valuation: Land: \$1225.00. Requested Valuation: Land: \$500.00. Assessor's recommendation: Lots valued per square foot, arrayed by size like lots now assessed the same. No change.

Sharlene Wilson, protest #16-11, Lots 12 & 13 Block 6 O.T. Clay Center. Protested Valuation: Buildings \$75,560.00 Requested Valuation: Buildings \$41,000.00. Assessor's recommendation: Comparable RCN = \$172,165 office/warehouse converted to barber shop. Subject RCN = \$207,220 difference being valued as dental office vs barber shop. Subject has had regular interior updates. No change.

Steven E. Claycamp, protest #16-12, Lot 2 of Irregular tracts NW1/4 Incorporated lands 26-5-6. Protested Valuation: Land \$2,575.00 Buildings \$295.00 Total Land and Buildings \$2,870.00 Requested Valuation: Land \$1,130.00 Buildings \$100.00 Total Land and Buildings \$1,230.00. Assessor's recommendation: When reviewed changes in assessment included 8 x 8 w/8 x 4 concrete approach shed; also 10 x 8 shed. Neither assessed previously. Neither had permits. No change.

Steven Everett Claycamp, protest #16-13, Lot 4 of Irregular tracts NW1/4 Incorporated lands 26-5-6. Protested Valuation: Land \$1,190.00 Buildings \$24,725.00 Total Land and Buildings \$25,915.00 Requested Valuation: Land \$1,380.00 Buildings \$16,865.00 Total Land and Buildings \$18,245.00. Assessor's recommendation: When reviewed added 5 x 20 wood deck w/enclosed area; open 9 x 4 slab, exterior now vinyl siding, corrected flooring per questionnaire. No change.

Janet C. Rath, protest #16-14, Lots 3 & 4 & N 18 ft. Beech Street Clarks 2nd Addition to Sutton. Protested Valuation: Land: \$2500.00 Buildings \$50,880.00 Total Land and Buildings \$53,380.00. Requested Valuation: Land: \$2500.00 Buildings \$40,000.00 Total Land and Buildings \$42,500.00. Assessor's recommendation: Mobile home with addition condition changed to average (was



Clay Board of Equalization Minutes



average/good). Depreciation adjusted for condition the same as subjects comparable ID#8562. Left on functional of 15%. New value: Land \$2500.00 Buildings \$43,710.00 Total Land and Buildings \$46,210.00.

Donald L and Marlene L Marx Life Estate, protest #16-15, W1/2NW1/4 6-7-6. Protested Valuation: Land \$477,510.00 Requested Valuation: Land \$405,883.00. Assessor's recommendation: FSA certification & map for 2015 year presented. Corrected land use and acres per review. Agland values are set using 3 years of sales. New value: Land \$437,540.00

Donald L and Marlene L Marx Life Estate, protest #16-16, E1/2NW1/4 6-7-6. Protested Valuation: Land \$470,145.00 Requested Valuation: Land \$399,623.00. Assessor's recommendation: FSA certification & map for 2015 year presented. Corrected land use and acres per review. Agland values are set using 3 years of sales. New value: Land \$445,185.00

Donald L and Marlene L Marx Revocable Trust, protest #16-17, S1/2NE1/4 1-7-7. Protested Valuation: Land \$537,645.00 Requested Valuation: Land \$456,998.00. Assessor's recommendation: FSA certification & map for 2015 year presented. Corrected land use and acres per review. Agland values are set using 3 years of sales. New value: Land \$506,900.00

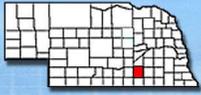
Donald L and Marlene L Marx Rev Trust, protest #16-18, pt. N1/2NE1/4 1-7-7. Protested Valuation: Land \$481,045.00 Requested Valuation: Land \$408,888.00. Assessor's recommendation: FSA certification & map for 2015 year presented. Corrected land use and acres per review. Agland values are set using 3 years of sales. New value: Land \$468,640.00

Donald L and Marlene L Marx Rev Trust, protest #16-19, N1/2NW1/4 33-6-6. Protested Valuation: Land \$505,450.00 Requested Valuation: Land \$429,642.00. Assessor's recommendation: FSA certification & map for 2015 year presented. Corrected land use and acres per review. Agland values are set using 3 years of sales. New value: Land \$464,020.00

Donald L and Marlene L Marx Rev Trust, protest #16-20, S1/2SE1/4 21-6-6. Protested Valuation: Land \$496,970.00 Requested Valuation: Land \$422,424.00. Assessor's recommendation: FSA certification & map for 2015 year presented. Corrected land use and acres per review. Agland values are set using 3 years of sales. New value: Land \$458,255.00

Joshua N. Andersen, protest #16-21, SE1/4 32-6-5. Protested Valuation: Land \$753,975.00 Buildings \$135,930.00 Total Land and Buildings \$1,238,915.00 Requested Valuation: Land same Buildings \$94,370.00 Total Land and Buildings blank. Assessor's recommendation: Adjusted components and depreciation to percentage done, per owners pictures. Will review parcel at end of year for progress. Adjustment for section 1 only. New value: Land \$753,975.00 Buildings \$443,410.00 Total Land and Buildings \$1,197,385.00

Lori D. Lynd, protest #16-22, Lots 1, 2, 3 Block 3 First Addition to Clay Center. Protested Valuation: Land: \$4805.00 Buildings \$104,570.00 Total Land and Buildings \$109,375.00. Requested Valuation: Land: \$4805.00 Buildings \$86,500.00 Total Land and Buildings \$91,305.00. Assessor's recommendation: Appraisal was done 6 years ago. Have added new basement, gutted 2 stories- new wiring, plumbing, new shingles, added front porch & decks & hot tub, and concrete for shop/garage. No change.



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David L. Wacker, protest #16-23, Lots 7 & N1/2 Lot 8 Block 6 Railroad Addition to Edgar. Protested Valuation: Land \$1,205.00 Buildings \$11,510.00 Total Land and Buildings \$12,715.00 Requested Valuation: Land \$1,205.00 Buildings \$8,000.00 Total Land and Buildings \$9,205.00. Assessor's recommendation: Assessment date is January 1 @ 12:01 a.m. each year per statute. House and garages still standing on January 1, not removed (demolished) until March 2016. No change.

After discussion, the board made their decisions.

Motion by Schmidt and seconded by Anderson to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 16-01, 16-05, 16-07, 16-08, 16-09, 16-10, 16-11, 16-12, 16-13, 16-22 and 16-23. On roll call, yea: Anderson, Schmidt, Shaw, Fintel, Samuelson and Nuss; absent: Johnson. Motion carried.

Motion by Shaw and seconded by Fintel after testimony and evidence presented, I move to lower the valuation and stay within the parameters required by the State of Nebraska for protest #16-06. On roll call, yea: Schmidt, Shaw, Fintel, Samuelson, Anderson and Nuss; absent: Johnson. Motion carried.

Motion by Fintel and seconded by Samuelson to lower the valuation after receiving information presented at the protest hearing for protest #'s 16-02, 16-04 and 16-14. On roll call, yea: Shaw, Fintel, Samuelson, Anderson, Schmidt, and Nuss; absent: Johnson. Motion carried.

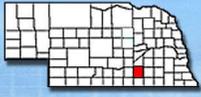
Motion by Samuelson and seconded by Shaw after inspection and review, I move to lower the value due to the condition of the property for protest #'s 16-03 and 16-21. On roll call, yea: Fintel, Samuelson, Anderson, Schmidt, Shaw and Nuss; absent: Johnson. Motion carried.

Motion by Schmidt and seconded by Anderson to change the valuation after receiving FSA information for protest #'s 16-15, 16-16, 16-17, 16-18, 16-19 and 16-20. On roll call, yea: Samuelson, Anderson, Schmidt, Shaw, Fintel, and Nuss; absent: Johnson. Motion carried.

Motion by Samuelson and seconded by Fintel to adjourn this meeting at 12:35 P.M. On roll call, yea: Anderson, Schmidt, Shaw, Fintel, Samuelson and Nuss; absent: Johnson. Motion carried.

Deborah Karnatz, County Clerk

Todd Nuss, Chairman



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, August 23, 2016 at 11:08 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met August 23, 2016 as per public notice given in the Clay County News, August 17, 2016 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, Chairman presided with roll call showing the following present: Fintel, Samuelson, Anderson, Schmidt, Johnson, Shaw and 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. Due to adjournment of the Board of Supervisor meeting, this meeting was held ahead of schedule.

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

Motion by Fintel and seconded by Samuelson to approve the minutes of the meeting held July 19, 2016 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Shaw, Fintel and Nuss. Motion carried.

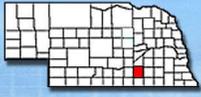
Because of the Assessor's workshop, no one from that office was able to meet with the board. Linda Whiting, County Assessor gave the Clerk two tax list corrections to give to the board. The first is a correction requested by the State of NE Department of Revenue for a 2014 Homestead exemption application. The second is for personal property bought in 2014 that was not reported. It will be added to 2015 personal property tax roll.

Motion by Schmidt and seconded by Anderson to approve tax list corrections numbered 995 and 996 as recommended by the County Assessor. On roll call, yea: Anderson, Schmidt, Johnson, Shaw, Fintel, Samuelson and Nuss. Motion carried.

Motion by Fintel and seconded by Shaw to adjourn this meeting at 11:15 A.M. On roll call, yea: Schmidt, Johnson, Shaw, Fintel, Samuelson, Anderson and Nuss. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Todd Nuss,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 11, 2016 at 10:52 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met October 11, 2016 as per public notice given in the Clay County News, October 5, 2016, 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, Chairman presided with roll call showing the following present: Samuelson, Anderson, Schmidt, Johnson and Nuss; absent: Fintel and 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 the adjournment of the Board of Supervisors meeting, this meeting was held ahead of schedule.

It was noted by Chairman Nuss 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 meeting held August 23, 2016 as mailed. On roll call, yea: Anderson, Schmidt, Johnson, Samuelson and Nuss; absent: Fintel and Shaw. Motion carried.

Sharon Lavene, County Treasurer and Deb Karnatz, County Clerk worked together to figure the levies. Robin Gilbert, Deputy County Treasurer also looked over the calculations. 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. Those overall budget requests are \$89,051.82 less than last year. This year's overall budget requests are \$137,861.49 less than the preliminary tax requests for this year. After discussion, the levies were set as presented.

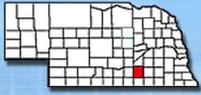
Motion by Anderson and seconded by Schmidt to set the levies for the Clay County Townships, Fire Districts and the Clay County Ag Society as presented. On roll call, yea: Schmidt, Johnson, Samuelson, Anderson and Nuss; absent: Fintel and Shaw. Motion carried.

Townships: **School Creek** 0.004326; **Eldorado** 0.003763; **Harvard** 0.005884 **Leicester** 0.003640; **Inland** 0.006169; **Lynn** 0.003936; **Lewis** 0.005405; **Sutton** 0.005417; **Sheridan** 0.006500; **Marshall** 0.004527; **Lone Tree** 0.002634; **Glenvil** 0.006810; **Spring Ranch** 0.010916; **Fairfield** 0.004473; **Edgar** 0.005233; **Logan** 0.005434.

Fire Districts: **Sutton Rural Fire** General Fund 0.012575; **Harvard Rural Fire** General Fund 0.006220; **Trumbull Rural Fire** General Fund 0.008288, Sinking Fund 0.005391; **Clay Center Rural Fire** General Fund 0.006358, Sinking Fund 0.005070; **Fairfield Rural Fire** General Fund 0.010964, Sinking Fund 0.005199; **Edgar Rural Fire** General Fund 0.008253, Sinking Fund 0.003593.

Clay County Ag Society: General Fund 0.001748, Bond Fund 0.000045 and Sinking Fund 0.001028.

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



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County Levies: **General/Weed/Road** 0.187495; **Health** 0.005494; and **Road Improvement Bond** 0.029899, **Drug Law Enforcement** 0.000571.

Cities and Villages: **Sutton** General Fund 0.488545, Bond 0.480000, Community Center Fund 0.049999, Community Redevelopment Authority 0.011456; **Harvard** General Fund 0.449996, Bond 0.724712; **Trumbull** General Fund 0. Bond 0.106777; **Saronville** General Fund 0.154775; **Clay Center** General Fund 0.450000 Bond 0.509470; **Glensvil** General Fund 0.382396; **Fairfield** General Fund 0.449998, Bond 0.129038; **Edgar** General Fund 0.328707, Bond 0.171293; **Ong** General Fund 0.171094, Bond 0.597868; **Deweese** General Fund 0.316538.

Schools: **Sutton** General Fund 0.556750, Qualified Capital Purpose 0.009754, Special Building Fund 0.006097; **Harvard** General Fund 0.851157, Special Building Fund 0.012433.

Clay County SIDS #1: General Fund 0.257976

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

Misc. Levies set and certified by others: SCHOOLS: **Adams Central School District #90** General Fund 0.613208, Special Building Fund 0.031558 and Bond Fund .074688.

FIRE DISTRICTS: **Glensvil Rural Fire General Fund** 0.003438 and Sinking Fund 0.002151. **Hastings Rural Fire General Fund** 0.017030 and Sinking Fund 0.005180.

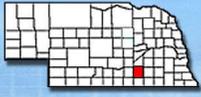
E.S.U.'S: **E.S.U. #9** General Fund 0.015000.

NRD'S: **Upper Big Blue NRD** General Fund 0.024687; **Little Blue NRD** General Fund 0.017706.

Motion by Samuelson and seconded by Schmidt to adjourn this meeting at 11:00 A.M. On roll call, yea: Anderson, Schmidt, Johnson, Samuelson and Nuss; absent: Fintel and Shaw. Motion carried.

Deborah Karnatz, County Clerk

Todd Nuss, Chairman



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 18, 2016 at 10:13 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met October 18, 2016 as per public notice given in the Clay County News, October 12, 2016, 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, Chairman presided with roll call showing the following present: Samuelson, Schmidt, Johnson and Nuss; absent: Fintel, Anderson and 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 the Board of Supervisor meeting being adjourned, this meeting was held ahead of schedule.

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

Motion by Johnson and seconded by Schmidt to approve the minutes of the meeting held October 11, 2016 as mailed. On roll call, yea: Schmidt, Johnson, Samuelson and Nuss; absent: Fintel, Anderson and Shaw. Motion carried.

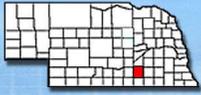
The spread sheet reflecting the certifications from other counties was emailed to the board prior to the meeting.

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

Misc. Levies set and certified by others: SCHOOLS: *Blue Hill School District #74* General Fund 0.963005 and Bond Fund 0.059884; *Davenport School District #47A* General Fund 0.388387 and Special Building Fund 0.050000; *Doniphan Trumbull School District #126* General Fund 0.690000, Building Fund 0.110000 and Q&I 0.027000; *Shickley School District #54* General Fund 0.502233, Special Building Fund 0.049205, Qualified Capital Purposes 0.045136; *South Central Nebraska Unified District #5* General Fund 0.434514, Special Building Fund 0.138961 and Qualified Capital Purpose Fund 0.029466.

FIRE DISTRICTS: *Lawrence Rural Fire General Fund* 0.010774 and Sinking Fund 0.005879.

E.S.U.'S: *E.S.U. #5* General Fund 0.015000 and Bond Fund 0.000789; *E.S.U. #6* General Fund 0.015000 and Bond Fund 0.000689.



Clay Board of Equalization Minutes

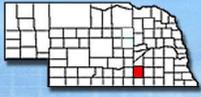


Central Community College: General 0.067612, Capital Improvement 0.020000 and Haz. Mat. 0.007500.

Motion by Samuelson and seconded by Johnson to adjourn this meeting at 10:16 A.M.
On roll call, yea: Samuelson, Schmidt, Johnson and Nuss; absent: Fintel, Anderson and Shaw. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Todd Nuss,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, December 20, 2016 at 10:31 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met December 20, 2016 as per public notice given in the Clay County News December 14, 2016 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, Chairman presided with roll call showing the following present: Fintel, Samuelson, Anderson, Schmidt, Johnson and Nuss; 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 adjournment of the Board of Supervisor meeting, this meeting was held ahead of schedule.

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

Motion by Johnson and seconded by Anderson to approve the minutes of the meeting held October 18, 2016 as mailed. On roll call, yea: Samuelson, Anderson, Schmidt, Johnson, Fintel and Nuss; absent Shaw. Motion carried.

Linda presented the agreement from Stanard Appraisal Services Inc. for appraisal services.

Motion by Fintel and seconded by Samuelson to authorize the chairman to sign the contract with Stanard Appraisal. On roll call, yea: Anderson, Schmidt, Johnson, Fintel, Samuelson and Nuss; absent Shaw. Motion carried.

Linda Whiting, County Assessor went over tax list corrections.

Motion by Anderson and seconded by Fintel to approve tax list corrections numbered 997 through 1014 as recommended by the County Assessor. On roll call, yea: Schmidt, Johnson, Fintel, Samuelson, Anderson and Nuss; absent Shaw. Motion carried.

Motion by Fintel and seconded by Johnson to adjourn this meeting at 10:55 A.M. On roll call, yea: Johnson, Fintel, Samuelson, Anderson, Schmidt and Nuss; absent Shaw. Motion carried.

Danalee Nelson, Deputy County Clerk
Chairman

Todd Nuss,