

Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, January 22, 2019 at 11:25 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met January 22, 2019 as per public notice given in the Clay County News on January 16, 2019 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. Chairman Fintel presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Johnson, Shaw and Fintel. Minutes of the meeting December 18, 2018 were mailed to the board members. 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 Fintel that the open meeting law poster is posted on the west wall.

Motion by Schmidt and seconded by Bitterman to approve the minutes of the meeting held December 18, 2018 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

Brenda Hansen, County Assessor presented tax list corrections.

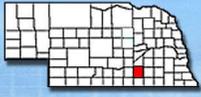
Motion by Shaw and seconded by Bitterman to approve tax list corrections numbered 1130 through 1134 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

Brenda also discussed continued exemptions with the board. She went over a list of those entities to see if the Board questioned any of them.

Motion by Johnson and seconded by Shaw to adjourn this meeting at 12:16 P.M. On roll call, yea: Schmidt, Johnson, Shaw, Bitterman, Samuelson, Pavelka 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 12, 2019 at 11:20 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met February 12, 2019 as per public notice given in the Clay County News on February 6, 2019 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. Chairman Fintel presided with roll call showing the following present: Bitterman, Pavelka, Schmidt, Johnson, Shaw and Fintel; absent: Samuelson. Minutes of the meeting January 22, 2019 were mailed to the board members. 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 Fintel that the open meeting law poster is posted on the west wall.

Motion by Schmidt and seconded by Johnson to approve the minutes of the meeting held January 22, 2019 as mailed. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel; absent: Samuelson. Motion carried.

Brenda Hansen, County Assessor presented a list of omitted properties and clerical errors that she discussed with the Board.

Motion by Shaw and seconded by Pavelka to approve the listing submitted by the County Assessor for clerical and omitted properties and authorize the chairman to sign. On roll call, yea: Schmidt, Johnson, Shaw, Bitterman, Pavelka and Fintel; absent: Samuelson. Motion carried.

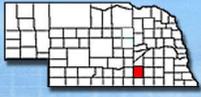
Tax list corrections were discussed.

Motion by Pavelka and seconded by Johnson to approve tax list corrections numbered 1135 through 1141 as recommended by the County Assessor. On roll call, yea: Johnson, Shaw, Bitterman, Pavelka, Schmidt and Fintel; absent: Samuelson. Motion carried.

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

Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, March 19, 2019 at 11:00 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met March 19, 2019 as per public notice given in the Clay County News on March 13, 2019 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. Chairman Fintel presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Johnson, Shaw and Fintel. Minutes of the meeting February 12, 2019 were mailed to the board members. 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 Fintel that the open meeting law poster is posted on the west wall.

Motion by Pavelka and seconded by Schmidt to approve the minutes of the meeting held February 12, 2019 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

Brenda Hansen, County Assessor presented and discussed tax list corrections.

Motion by Johnson and seconded by Bitterman to approve tax list corrections numbered 1142 through 1152 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

Brenda also presented information on one Real Estate valuation and one Personal Property valuation that needs to be corrected.

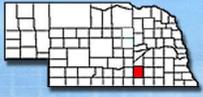
Motion by Johnson and seconded by Samuelson to approve the Notice of Proposed Valuation Change submitted by the County Assessor for clerical errors and authorize the chairman to sign. On roll call, yea: Schmidt, Johnson, Shaw, Bitterman, Samuelson, Pavelka and Fintel. Motion carried.

Brenda also discussed the need to replace computers due to the "End of Life" of Windows 7. The Board told her to proceed with the quote she received from Connecting Point.

Motion by Samuelson and seconded by Pavelka to adjourn this meeting at 11:34 A.M. On roll call, yea: Johnson, Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Fintel. Motion carried.

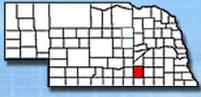
Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,



Clay Board of Equalization Minutes





Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, April 23, 2019 at 10:58 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met April 23, 2019 as per public notice given in the Clay County News on April 17, 2019 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. Chairman Fintel presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Johnson, Shaw and Fintel. Minutes of the meeting March 19, 2019 were mailed to the board members. 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 Fintel that the open meeting law poster is posted on the west wall.

Motion by Schmidt and seconded by Johnson to approve the minutes of the meeting held March 19, 2019 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

Brenda Hansen, County Assessor presented information on two personal property valuations that need to be corrected.

Motion by Johnson and seconded by Samuelson to approve the Notice of Proposed Valuation Change submitted by the County Assessor for omitted personal property and authorize the chairman to sign. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

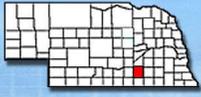
Brenda also presented and discussed tax list corrections.

Motion by Bitterman and seconded by Shaw to approve tax list corrections numbered 1153 and 1154 as recommended by the County Assessor. On roll call, yea: Schmidt, Johnson, Shaw, Bitterman, Samuelson, Pavelka and Fintel. Motion carried.

Motion by Pavelka and seconded by Schmidt to adjourn this meeting at 11:03 A.M. On roll call, yea: Johnson, Shaw, Bitterman, Samuelson, Pavelka, Schmidt 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, May 21, 2019 at 11:45 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met May 21, 2019 as per public notice given in the Clay County News on May 15, 2019 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. Chairman Fintel presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Johnson, Shaw and Fintel. Minutes of the meeting April 23, 2019 were mailed to the board members. 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 April 23, 2019 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

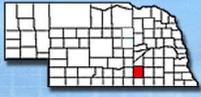
Brenda Hansen, County Assessor presented and discussed a tax list correction.

Motion by Samuelson and seconded by Pavelka to approve tax list correction # 1155 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

Motion by Samuelson and seconded by Bitterman to adjourn this meeting at 11:50 A.M. On roll call, yea: Schmidt, Johnson, Shaw, Bitterman, Samuelson, Pavelka 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 18, 2019 at 12:16 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met June 18, 2019 as per public notice given in the Clay County News on June 12, 2019 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. Chairman Fintel presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Johnson, Shaw and Fintel. Minutes of the meeting May 21, 2019 were mailed to the board members. 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.

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 running long, this meeting was held later than scheduled.

Motion by Samuelson and seconded by Bitterman to approve the minutes of the meeting held May 21, 2019 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

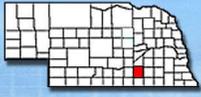
Robin Gilbert, County Treasurer presented Motor Vehicle Exemption applications.

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

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

Motion by Johnson and seconded by Samuelson to approve the exemption application for Head Start Child and Family Development Program Inc. for new motor vehicle exemptions for a 2013 Dodge Dart, a 2004 GMC Bus, a 2014 Dodge Avenger, and two 2011 Dodge Caravan Grands as recommended by the County Treasurer. On roll call, yea: Johnson, Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Fintel. Motion carried.

Motion by Pavelka and seconded by Shaw to approve the exemption application for Immaculated Concep Catholic Church for renewal of a motor vehicle exemption of a 2002 utility trailer as recommended by the County Treasurer. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt, Johnson and Fintel. Motion carried.



Clay Board of Equalization Minutes



Motion by Shaw and seconded by Johnson to approve the exemption application for Midland Area Agency on Aging for renewal for motor vehicle exemption of a 2015 Dodge Sport Van as recommended by the County Treasurer. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Johnson, Shaw and Fintel. Motion carried.

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

Motion by Bitterman and seconded by Schmidt to approve the exemption application for Sutton Community Home, Inc. for a new motor vehicle exemption of a 2007 Chevrolet as recommended by the County Treasurer. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

Motion by Shaw and seconded by Johnson to approve the exemption application for Midland Area Agency on Aging for a new motor vehicle exemption of a 2012 Dodge Mini Van as recommended by the County Treasurer. On roll call, yea: Schmidt, Johnson, Shaw, Bitterman, Samuelson, Pavelka and Fintel. Motion carried.

Brenda Hansen, County Assessor presented and discussed tax list corrections, proposed valuation changes for omitted property, overvalued real property, the 3-year plan of assessment; cement slabs and bin pads.

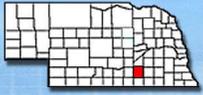
Motion by Bitterman and seconded by Shaw to approve tax list correction # 1156 & #1157 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

Motion by Bitterman and seconded by Shaw to approve the Notice of Proposed Valuation Change submitted by the County Assessor for omitted personal property and clerical errors on Real Estate for 2017 & 2018 and authorize the chairman to sign. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt, Johnson and Fintel. Motion carried.

A Report of Destroyed Real Property that has been received was presented and discussed. Documentation to support the claim was distributed to the Board prior to the meeting.

Motion by Bitterman and seconded by Shaw to approve the reassessment value on Report of Destroyed Property on #D 19-1. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Johnson, Shaw and Fintel. Motion carried.

Motion by Johnson and seconded by Schmidt to adjourn this meeting at 12:59 P.M. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

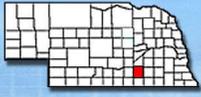


Clay Board of Equalization Minutes



Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 16, 2018 at 11:26 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 16, 2019 as per public notice given in the Clay County News, July 10, 2019, 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: Bitterman, Samuelson, Pavelka, 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 the Board of Supervisor meeting being adjourned, 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 Samuelson to approve the minutes of the meeting held June 18, 2019 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

Brenda discussed the 2019 Cemetery Report. This is something that has to be done yearly per state statute. There shouldn't be any changes except if a cemetery association collects funds for use of land it owns surrounding the cemetery.

It was decided to recess for lunch at 11:30.

The Board of Equalization resumed session at 1:00 P.M. with all members present except Fintel. Brenda Hansen, County Assessor and Joni Hoy from the Assessor's office were also present. Vice Chairman Schmidt conducted the remainder of the meeting.

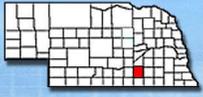
The public hearing to grant or deny tax exempt status on tax exemption applications was held at 1:00 P.M. No other persons were present. There was no written or oral comments or objections presented.

Brenda explained that every four years exempt entities have to re-apply. This is a new application and therefore needs to be acted on at this time.

Motion by Shaw and seconded by Bitterman to approve the tax exempt application requested by Assumption Catholic Church of Deweese as recommended by the County Assessor. On roll call, yea: Pavelka, Johnson, Shaw, Bitterman, Samuelson and Schmidt; absent: Fintel. Motion carried.

Protests received concerning property valuation were heard.

Brenda Hansen presented the required documentation for the proceedings to the board.



Clay Board of Equalization Minutes



Motion by Samuelson and seconded by Bitterman to accept and enter into the record of these proceedings of the Board of Equalization and Assessment the documentation presented by the Assessor: Assessor's review of assessment; Office policy and procedures; Appraisal history; Assessment Actions Report; County profiles for residential, commercial, industrial & agricultural properties (sales rosters); Copy of the property record card and improvement worksheet; Data used for 2019 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2019 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. On roll call, yea: Johnson, Shaw, Bitterman, Samuelson, Pavelka and Schmidt; absent: Fintel. Motion carried. (All of which are on file in the Assessor's Office.)

There was time before the first appointment to review those that did not request to meet with the Board.

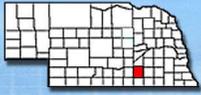
Stanley Perrien, protest #19-01, Pt SE $\frac{1}{4}$ NE $\frac{1}{4}$ formerly RR 17-7-5. Protested Valuation: Land: \$23,785.00 Buildings: no amount Total Land and Buildings: no amount. Requested Valuation: Land: \$12,525.00 Buildings: no amount Total Land and Buildings: no amount. Reason for requested change: dryland. Assessor's recommendation: Parcel land use was incorrectly valued as 100% irrigated as the result of a clerical error. New value: Land: \$12,525.00.

Motion by Samuelson and seconded by Bitterman that after testimony and evidence presented, to lower the valuation and stay with the parameters required by the State of Nebraska. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Johnson and Schmidt; absent: Fintel. Motion carried.

Cleo Rabbe Trustee and Dorothy Rabbe Trustee by Michael Rabbe, Beneficiary, protest #19-03, SW $\frac{1}{4}$ 25-7-5. Protested Valuation: Land: no amount Buildings: \$25,140 Total Land and Buildings: no amount. Requested Valuation: Land: no amount Buildings: \$15,395.00 Total Land and Buildings: no amount. Reason for requested change: attached letter with breakdown of buildings and bins that are gone or damaged. Assessor's recommendation: Improvements removed were not reported prior to 1/1/19. Will remove for the 1/1/20 assessment. Removed drying bin component & adjusted depreciation on bins for condition. New value: Land: \$331,070.00 Buildings: \$92,870.00 Total Land and Buildings: \$423,940.00.

Motion by Bitterman and seconded by Pavelka to lower the valuation after receiving information presented at the protest hearing. On roll call, yea: Bitterman, Samuelson, Pavelka, Johnson, Shaw and Schmidt; absent: Fintel. Motion carried.

Robyn Kuehler protest #19-02, Irregular Lot 5, SW $\frac{1}{4}$ SE $\frac{1}{4}$ Inc. Lands Clay Center City. Protested Valuation: Land: \$140,215.00 Buildings: no amount Total Land and Buildings: \$140,215.00 Requested Valuation: Land: \$65,295.00 Buildings: no amount Total Land and Buildings: \$65,295.00. Reason for requested change: Attached sheets of narrative, similar house valuations in Clay Center and neighborhood valuations. At the hearing: Robyn was not able to attend the hearing but the Assessor had spoken with her and an interior inspection had been made prior to this meeting. Assessor's



Clay Board of Equalization Minutes



recommendation: Interior inspection shows the 2nd floor being completely outdated. Change condition to average and adjust effective age to reflect correct year built (1904-1906). Adjust depreciation accordingly.

Motion by Johnson and seconded by Samuelson that after inspection and review to lower the value due to condition of the property. On roll, yea: Samuelson, Pavelka, Johnson, Shaw, Bitterman and Schmidt; absent: Fintel. Motion carried.

Brenda went over the over/under valued parcels and discussed them with the Board. Most of the changes are because of split properties or clerical errors.

Motion by Shaw and seconded by Johnson to approve the over/under valuation changes on ID #'s 893, 3117, 3339, 6240, 6240.01, 6242, 6243 and 6474 as recommended by the County Assessor's office. On roll call, yea: Pavelka, Johnson, Shaw, Bitterman, Samuelson and Schmidt; absent: Fintel. Motion carried.

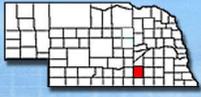
Motion by Pavelka and seconded by Bitterman to adjourn this meeting at 2:05 P.M. On roll call, yea: Johnson, Shaw, Bitterman, Pavelka and Schmidt; absent: Fintel. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Chairman

Ivan Fintel,

Gerald Schmidt, Vice



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 23, 2019 at 12:49 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 23, 2019 as per public notice given in the Clay County News on July 17, 2019 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. Vice Chairman Schmidt presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Johnson, Shaw and Schmidt; absent: Fintel. Minutes of the meeting held July 16, 2019 were mailed to the board members. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

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

Motion by Johnson and seconded by Shaw to approve the minutes of the meeting held July 16, 2019 as mailed. On roll call, yea: Samuelson, Pavelka, Johnson, Shaw, Bitterman and Schmidt; absent: Fintel. Motion carried.

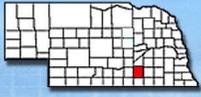
Brenda Hansen, County Assessor presented and discussed tax list corrections.

Motion by Samuelson and seconded by Pavelka to approve tax list corrections # 1158-1161 as recommended by the County Assessor. On roll call, yea: Pavelka, Johnson, Shaw, Bitterman, Samuelson and Schmidt; absent: Fintel. Motion carried.

Motion by Johnson and seconded by Samuelson to adjourn this meeting at 12:55 P.M. On roll call, yea: Johnson, Shaw, Bitterman, Samuelson, Pavelka and Schmidt; absent: Fintel. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Gerald Schmidt, Vice



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 15, 2019 at 10:47 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met October 15, 2019 as per public notice given in the Clay County News on October 9, 2019 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. Chairman Fintel presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Shaw and Fintel; absent: Johnson. Minutes of the meeting September 24, 2019 were mailed to the board members. 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.

The advanced notice of this meeting stated that the time of this meeting could change depending on the Board of Supervisors schedule.

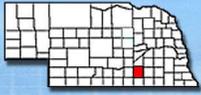
Motion by Schmidt and seconded by Bitterman to approve the minutes of the meeting held September 24, 2019 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Shaw, Bitterman and Fintel; absent: Johnson. Motion carried.

Robin Gilbert, County Treasurer and Deb Karnatz, County Clerk worked together to figure the levies. They were checked by the Deputy Clerk. The worksheets were given to the board members prior to the meeting and indicated they had received and reviewed them. The worksheets were used to figure the levies for Townships, Fire Districts and the Clay County Ag Society. The overall budget requests were \$57,901.34 less than last year. After discussion, the levies were set as presented.

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

Townships: **School Creek** 0.005184; **Eldorado** 0.004659; **Harvard** 0.006384
Leicester 0.003818; **Inland** 0.007249; **Lynn** 0.004184; **Lewis** 0.006710; **Sutton**
0.005902; **Sheridan** 0.008298; **Marshall** 0.004999; **Lone Tree** 0.003130; **Glennvil**
0.007840; **Spring Ranch** 0.012375; **Fairfield** 0.003693; **Edgar** 0.006101; **Logan**
0.003726.

Fire Districts: **Sutton Rural Fire** General Fund 0.015553; **Harvard Rural Fire** General
Fund 0.007276; **Trumbull Rural Fire** General Fund 0.010374, Sinking Fund 0.006749;
Bond Fund 0.011449; **Clay Center Rural Fire** General Fund 0.009108, Sinking Fund
0.005482; **Fairfield Rural Fire** General Fund 0.012140, Sinking Fund 0.005757; **Edgar**
Rural Fire General Fund 0.010239, Sinking Fund 0.004458.



Clay Board of Equalization Minutes



Clay County Ag Society: General Fund 0.002674, Sinking Fund 0.000656, Building Fund 0.002431.

Motion by Schmidt and seconded by Pavelka to adopt the levies for Clay County Political Subdivisions as requested, except for the tax levies set by other counties. On roll call, yea: Schmidt, Shaw, Bitterman, Samuelson, Pavelka and Fintel; absent: Johnson. Motion carried.

County Levies: General/Weed/Road 0.217237; Health 0.005521; and Road Improvement Bond 0.017101; Drug Law Enforcement 0.000600

Cities and Villages: **Sutton** General Fund 0.435744, Bond 0.293189, Community Center Fund 0.050000, Community Redevelopment Authority 0.009208; **Harvard** General Fund 0.500004, Bond 0.713175; **Trumbull** General Fund 0.003163, Bond 0.103649; **Saronville** General Fund 0.136848; **Clay Center** General Fund 0.500001 Bond 0.238090; **Glencvil** General Fund 0.400000, Bond 0.169481; **Fairfield** General Fund 0.459323, Bond 0.129239; **Edgar** General Fund 0.464484, Bond 0.161715; **Ong** General Fund 0.300123, Bond 0.533190; **Deweese** General Fund 0.313235.

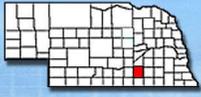
Schools: **Sutton** General Fund 0.640475, Special Building Fund 0.066236; **Harvard** General Fund 1.022730; Special Building Fund 0.020958.

Clay County SIDS #1: General Fund 0.339272

Motion by Samuelson and seconded by Shaw to adjourn this meeting at 10:52 A.M. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Fintel; absent: Johnson. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 22, 2019 at 11:08 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met October 22, 2019 as per public notice given in the Clay County News, October 16, 2019, 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: Bitterman, Samuelson, Pavelka, 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 this meeting would be held after the Board of Supervisors meeting adjourned.

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

Motion by Samuelson and seconded by Bitterman to approve the minutes of the meeting held October 15, 2019 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

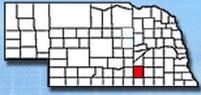
The spread sheet reflecting the certifications from other counties was emailed to the board prior to the meeting.

Motion by Shaw 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: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

Misc. Levies set and certified by others: SCHOOLS: *Adams Central Public Schools* General Fund .646624, Bond Fund .074159, Special Building Fund .051602 *Blue Hill School District #74* General Fund 0.940055 and Bond Fund 0.057205; *Bruning/Davenport School District #47A* General Fund 0.432261 and Special Building Fund 0.020000; *Doniphan Trumbull School District #126* General Fund 0.797980, Building Fund 0.080808 and Q&I 0.027879; *Shickley School District #54* General Fund 0.589292, Special Building Fund 0.039015, Qualified Capital Purposes 0.029411; *South Central Nebraska Unified District #5* General Fund 0.649072, Special Building Fund 0.117766 and Qualified Capital Purpose Fund 0.010041.

FIRE DISTRICTS: *Lawrence Rural Fire* General Fund 0.012948 and Sinking Fund 0.006489. *Hastings Rural Fire* General Fund 0.018604, Sinking Fund .005443; *Glenvil Rural Fire* General Fund 0.004070, Sinking Fund 0.002477.

E.S.U.'S: *E.S.U. #5* General Fund 0.015000; *E.S.U. #6* General Fund 0.015000 and Bond Fund 0.000663. *E.S.U. #9* General Fund .015000.



Clay Board of Equalization Minutes



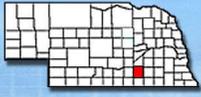
Natural Resources Districts: *Upper Big Blue NRD* General Fund 0.024986; *Little Blue NRD* General Fund 0.025966.

Central Community College: General 0.068069, Capital Improvement 0.017473 and Haz. Mat. 0.007500.

Motion by Johnson and seconded by Shaw to adjourn this meeting at 11:10 A.M. On roll call, yea: Schmidt, Johnson, Shaw, Bitterman, Samuelson, Pavelka 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, December 17, 2019 at 11:10 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met December 17, 2019 as per public notice given in the Clay County News on December 11, 2019 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. Chairman Fintel presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Johnson, Shaw and Fintel; absent: Schmidt. Minutes of the meeting held October 22, 2019 were mailed to the board members. 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 back west wall.

The advanced notice of this meeting stated that the time of this meeting could change depending on the Board of Supervisors schedule.

Motion by Shaw and seconded by Bitterman to approve the minutes of the meeting held October 22, 2019 as mailed. On roll call, yea: Samuelson, Pavelka, Johnson, Shaw, Bitterman and Fintel; absent: Schmidt. Motion carried.

Brenda Hansen, County Assessor presented and discussed tax list corrections.

Motion by Samuelson and seconded by Johnson to approve tax list corrections # 1162-1171 as recommended by the County Assessor. On roll call, yea: Pavelka, Johnson, Shaw, Bitterman, Samuelson and Fintel; absent: Schmidt. Motion carried.

Motion by Pavelka and seconded by Johnson to adjourn this meeting at 11:34 A.M. On roll call, yea: Johnson, Shaw, Bitterman, Samuelson, Pavelka and Fintel; absent: Schmidt. Motion carried.

Deborah Karnatz, County Clerk
Chairman

Ivan Fintel,