

# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, January 21, 2020 at 11:00 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met January 21, 2020 as per public notice given in the Clay County News on January 15, 2020 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 held December 17, 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 Pavelka and seconded by Johnson to approve the minutes of the meeting held December 17, 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.

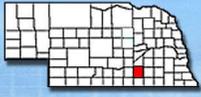
Motion by Shaw and seconded by Bitterman to approve tax list correction # 1172 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

Brenda had prepared a listing of 2020 permissive exemption applications that were emailed to the Board prior to this meeting. The Board reviewed the list with the Assessor. A hearing will be held to approve or deny the exemptions on February 18, 2020.

Motion by Samuelson and seconded by Shaw to adjourn this meeting at 11:34 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, February 18, 2020 at 11:35 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met February 18, 2020 as per public notice given in the Clay County News on February 12, 2020 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 held January 21, 2020 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. This meeting was moved up due to the Board of Supervisors early adjournment.

Motion by Pavelka and seconded by Bitterman to approve the minutes of the meeting held January 21, 2020 as mailed. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel; absent: Samuelson. Motion carried.

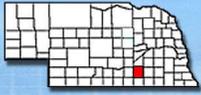
Brenda Hansen, County Assessor presented a Notice of Proposed Real Property Valuation Change for Clerical Error. A parcel was transferred in full when it should have been a part split. Brenda also explained valuation changes that will be made this year to rural residential properties and to the value of improvements within towns. Homestead applications were given to the board members to have available to any interested Clay County citizens.

Motion by Pavelka and seconded by Johnson to open the public hearing at 11:45 A.M. On roll call, yea: Schmidt, Johnson, Shaw, Bitterman, Pavelka and Fintel; absent: Samuelson. Motion carried.

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

The permissive exemption applications were presented. A listing of these were discussed at the January meeting. Brenda discussed the applications, answered questions and then recommended that four of the applications be denied and four others receive partial exemptions.

Motion by Johnson and seconded by Bitterman to close the public hearing at 12:15 P.M. On roll call, yea: Johnson, Shaw, Bitterman, Pavelka, Schmidt and Fintel; absent: Samuelson. Motion carried.



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Motion by Shaw and seconded by Johnson to deny the exemption applications for parcel ID #'s 000608100, 000612400, 000623400 and 000623500 as recommended by the County Assessor. On roll call, yea: Shaw, Bitterman, Pavelka, Schmidt, Johnson and Fintel; absent: Samuelson. Motion carried.

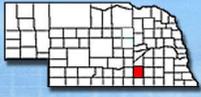
Motion by Pavelka and seconded by Bitterman to approve partial exemptions for parcel ID #'s 000290701, 000440700, 000580700 and 000815200 as recommended by the County Assessor. On roll call, yea: Bitterman, Pavelka, Schmidt, Johnson, Shaw and Fintel; absent: Samuelson. Motion carried.

Motion by Bitterman and seconded by Shaw to approve the remaining exemption applications as recommended by the County Assessor (complete listing on file in the County Clerk and County Assessor's offices). On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel; absent: Samuelson. Motion carried.

Motion by Pavelka and seconded by Johnson to adjourn this meeting at 12:30 P.M. On roll call, yea: Schmidt, Johnson, Shaw, Bitterman, Pavelka 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 24, 2020 at 11:00 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met March 24, 2020 as per public notice given in the Clay County News on March 18, 2020 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 held February 18, 2020 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 Johnson and seconded by Bitterman to approve the minutes of the meeting held February 18, 2020 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

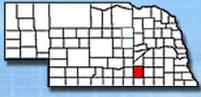
Brenda Hansen, County Assessor presented and discussed tax list corrections.

Motion by Shaw and seconded by Johnson to approve tax list corrections # 1173 through #1179 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

Motion by Pavelka and seconded by Schmidt 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, April 21, 2020 at 10:00 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met April 21, 2020, as per public notice given in the Clay County News on April 15, 2020. A copy of the proof of publication is on file in the County Clerk's Office. Availability of the agenda was communicated in the advance notice of the meeting. Pursuant to "Executive Order No. 20-03 Coronavirus Public Meetings Requirement Limited Waiver", the County Board will be conducting their meetings by video-conference or by telephone conferencing or by conferencing by other electronic communication so long as there is made available at such meeting access to members of the public and to members of the media. The waiver shall apply to all public governing body meetings that occur effective March 17, 2020 through May 31, 2020." This meeting was held via WebEx. Instructions to join the meeting through audio and/or video were published in the advanced notice of this meeting. Chairman Fintel presided with roll call showing the following present Bitterman, Samuelson, Pavelka, Schmidt, Johnson, Shaw and Fintel. Minutes of the meeting held March 24, 2020 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.

Chairman, Ivan Fintel stated that the open meeting law act is posted on the Clay County website on the Public Notice page.

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

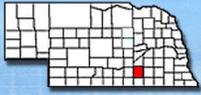
Motion by Shaw and seconded by Schmidt to approve the minutes of the meeting held March 24, 2020 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

Brenda Hansen, County Assessor was present. No other persons were present.

The written complaint of the Notice of Rejection of Homestead Exemption, Form 458R was discussed. Brenda discussed the procedure. The certification from Nebraska Health and Human Services said the applicant does not qualify for the exemption that was applied for.

Motion by Samuelson and seconded by Shaw to uphold the denial of the homestead exemption of Scott Claycamp by the Nebraska Department of Health and Human Services. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

Motion by Bitterman and seconded by Pavelka to adjourn this meeting at 10:13 A.M. On roll call, yea: Schmidt, Johnson, Shaw, Bitterman, Samuelson, Pavelka and Fintel. Motion carried.

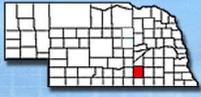


# Clay Board of Equalization Minutes



Deborah Karnatz, County Clerk  
Chairman

Ivan Fintel,



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, May 26, 2020 at 10:39 A.M. (upon adjournment of the Board of Supervisors meeting)

The Clay County Board of Supervisors acting as the Board of Equalization met May 26, 2020 as per public notice given in the Clay County News on May 20, 2020 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 held April 21, 2020 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.

Motion by Bitterman and seconded by Johnson to approve the minutes of the meeting held April 21, 2020 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

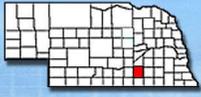
Brenda Hansen, County Assessor presented and discussed tax list corrections.

Motion by Shaw and seconded by Bitterman to approve tax list corrections # 1180 through #1184 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

Motion by Pavelka and seconded by Samuelson to adjourn this meeting at 10:45 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, May 26, 2020 at 11:28 A.M. (upon adjournment of the Board of Supervisors meeting)

The Clay County Board of Supervisors acting as the Board of Equalization met June 23, 2020 as per public notice given in the Clay County News on June 17, 2020 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 held May 26, 2020 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.

Motion by Bitterman and seconded by Schmidt to approve the minutes of the meeting held May 26, 2020 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, Clay County 3 Year Plan of Assessment and Cemetery Report.

Motion by Shaw and seconded by Bitterman to approve tax list correction # 1185 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

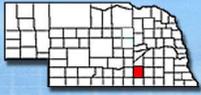
The Board had been emailed the Cemetery Report and the 3-Year Plan of Assessment. There were no changes to the Cemetery Report. No one had any questions or comments about the Cemetery Report or the 3-Year Plan of Assessment.

Robin Gilbert, County Treasurer presented Motor Vehicle Exemption applications.

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

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

Motion by Shaw and seconded by Bitterman to approve the exemption application for Head Start Child and Family Development Program Inc. for renewal of a motor vehicle exemption of a 2011 Dodge Caravan, a 2019 Toyota Camry, 2019 Toyota Sienna and a GMC 2003 Cutaway Bus 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 Bitterman and seconded by Schmidt to approve the exemption application for Head Start Child and Family Development Program Inc. for a new motor vehicle exemption for a 2019 Ford Fusion as recommended by the County Treasurer. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Johnson, Shaw and Fintel. Motion carried.

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

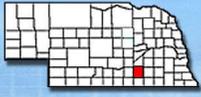
Motion by Schmidt and seconded by Bitterman to approve the exemption application for Midland Area Agency on Aging for renewal of a motor vehicle exemption of a 2015 Dodge Sport Van and a 2012 Dodge Mini Van as recommended by the County Treasurer. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

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

Motion by Shaw and seconded by Samuelson to adjourn this meeting at 11:58 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, July 17, 2020 at 9:00 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 17, 2020 as per public notice given in the Clay County News, July 8, 2020, 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, Shaw and Fintel; absent: Schmidt 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 information was located on the benches immediately inside and on each side of the entrance to the courtroom.

Motion by Pavelka and seconded by Shaw to approve the minutes of the meeting held June 23, 2020 as mailed. On roll call, yea: Samuelson, Pavelka, Shaw, Bitterman and Fintel; absent: Schmidt and Johnson. Motion carried.

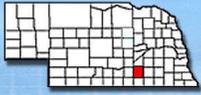
Brenda Hansen, County Assessor presented the required documentation for these proceedings to the board.

Motion by Shaw 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 2020 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2020 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. On roll call, yea: Pavelka, Shaw, Bitterman, Samuelson and Fintel; absent: Schmidt and Johnson. Motion carried. (All of which are on file in the Assessor's Office.)

Schmidt entered the meeting at 9:43 A.M.

Those appearing before the board to protest their property valuations were Brett Freese, Laberta and Stanley Koehler, Lacy Aumiller, Levi K. Ochsner, Robert E. Swanson, Jeffrey Overturf, Reid Ely, Keith Ljunggren, Daniel L. Shaw, Marcia L. Post, Michael J. Nolan, Beverly and Doug Ochsner, Dana, Wiseman and Wayne L. Beck.

The protests that were received and reviewed for those that could not or did not want to meet with the board were: Leonard Stemper, Joshua T. and Tara D. Higby, Susan Overturf, Russell and Lana Ebert, Kim J. Kliewer, Phillip Tiemeyer, Mary Ann Serr, Jessica Jarzynka, Michael B. and Janel Nierman, Trent Jarzynka, Daniel L. Brandenburger, Norma Mau, Brady DeFrain, David Hansen and David Studnicka.



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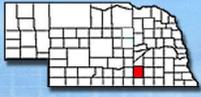


Motion by Shaw and seconded by Schmidt to recess this meeting at 2:28 P.M. and resume session on July 21, 2020. On roll call, yea: Schmidt, Shaw, Bitterman, Samuelson, Pavelka and Fintel; absent: Johnson. Motion carried.

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

Deborah Karnatz, County Clerk  
Chairman

Ivan Fintel,



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Activities Building 705 N. Martin Ave., Clay Center, Nebraska, July 21, 2020 at 12:00 P.M. (upon adjournment of the Board of Supervisors meeting)

The Clay County Board of Supervisors acting as the Board of Equalization met July 21, 2020 as per public notice given in the Clay County News on July 8 and 15, 2020 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 held July 17, 2020 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.

Motion by Schmidt and seconded by Bitterman to approve the minutes of the meeting held July 17, 2020 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

Brenda Hansen, County Assessor was present for the review of the valuation protests and also presented and discussed a tax list correction for omitted personal property and the over/under listing.

The property valuation protests were discussed.

The public hearing for the permissive application was held. Motion by Samuelson and seconded by Shaw to open the public hearing at 1:00 PM to review the eligibility of a previously approved permissive exemption on parcel #6643. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Johnson, Shaw and Fintel. Motion carried.

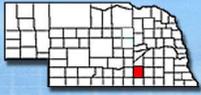
Members of the County Assessor's office were present. No other persons were present. No oral or written comments or objections were received. The Assessor explained that this was a parsonage that had been sold and no longer qualifies for an exemption.

Motion by Shaw and seconded by Samuelson to close the public hearing at 1:15 P.M. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

Motion by Schmidt and seconded by Samuelson to deny the previously approved permissive exemption for parcel ID #000644300 United Methodist Church of Harvard as recommended by the County Assessor due to the property being sold. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

After discussion, decisions were made concerning each protest.

Motion by Johnson and seconded by Shaw to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #'s 20-01, 20-02, 20-03, 20-04, 20-06, 20-09, 20-12, 20-18, 20-19, 20-



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21, 20-22, 20-24, 20-25, 20-26, 20-30, 20-33, 20-34, and 20-35. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

Motion by Pavelka and seconded by Schmidt to accept the testimony and evidence presented during the hearing which indicates a clerical error and move to correct such error for protest #'s 20-10, 20-13, 20-15, 20-17, 20-23 and 20-32. On roll call, yea: Schmidt, Johnson, Shaw, Bitterman, Samuelson, Pavelka and Fintel. Motion carried.

Motion by Schmidt and seconded by Shaw that after testimony and evidence presented, move to lower the valuation and stay within the parameters required by the State of Nebraska for protest #'s 20-14 and 20-27. On roll call, yea: Johnson, Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Fintel. Motion carried.

Motion by Johnson and seconded by Shaw to lower the valuation after receiving information presented at the protest hearing for protest # 20-05. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt, Johnson and Fintel. Motion carried.

Motion by Samuelson and seconded by Shaw that after inspection and review, move to lower the value due to the condition of the property for protest #'s 20-11, 20-20, 20-29 and 20-31. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Johnson, Shaw and Fintel. Motion carried.

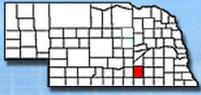
Motion by Shaw and seconded by Johnson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 20-16. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson and Shaw; nay: Bitterman and Fintel. Motion carried.

Motion by Bitterman and seconded by Shaw to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 20-28. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw and Samuelson; nay: Bitterman and Fintel. Motion carried.

Motion by Pavelka and seconded by Samuelson to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest # 20-28. On roll call, yea: Schmidt, Johnson, Shaw, Samuelson, Pavelka; nay: Bitterman and Fintel. Motion carried.

The tax list correction was presented. Motion by Samuelson and seconded by Bitterman to approve tax list correction # 1186 as recommended by the County Assessor. On roll call, yea: Johnson, Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Fintel. Motion carried.

The Over/Under Valued Property Listing was reviewed. Motion by Johnson and seconded by Pavelka to approve the over/under valuation changes on Parcel ID #'s 11210, 6443, 2349, 1397, 1793, and 179304 and authorize the chairman to sign. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt, Johnson and Fintel. Motion carried."



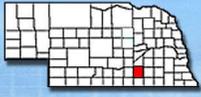
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Motion by Pavelka and seconded by Johnson to adjourn this meeting at 2:20 P.M. On roll call, yea: Schmidt, Johnson, Shaw, Bitterman, Samuelson, Pavelka and Fintel. Motion carried.

Deborah Karnatz, County Clerk  
Chairman

Ivan Fintel,



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Activities Building 705 N. Martin Ave., Clay Center, Nebraska, August 18, 2020 at 11:01 A.M. (upon adjournment of the Board of Supervisors meeting)

The Clay County Board of Supervisors acting as the Board of Equalization met August 18, 2020 as per public notice given in the Clay County News on August 12, 2020 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 Johnson presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Shaw and Johnson; absent: Fintel. Minutes of the meeting held July 21, 2020 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.

Motion by Schmidt and seconded by Shaw to approve the minutes of the meeting held July 21, 2020 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Shaw, Bitterman and Johnson; 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 # 1187 through #1189 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Shaw, Bitterman, Samuelson and Johnson; absent: Fintel. Motion carried.

Brenda also presented the certified valuations for the county and a comparison of changes since 2018. The overall county valuation is 1.34% less than last year.

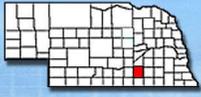
Robin Gilbert, County Treasurer presented and explained a request from Deere Credit Inc. asking for a refund. The request is due to equipment that was returned but did not get on their inventory resulting in taxes being paid that were not owed. A tax list correction has already been approved. The County Treasurer cannot refund the money without the Board of Equalizations approval.

Motion by Pavelka and seconded by Shaw to approve the request from Deere Credit Inc. for a refund in the amount of \$1,952.82. On roll call, yea: Schmidt, Shaw, Bitterman, Samuelson, Pavelka and Johnson; absent: Fintel. Motion carried.

Motion by Bitterman and seconded by Shaw to adjourn this meeting at 11:50 A.M. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson; absent: Fintel. Motion carried.

Deborah Karnatz, County Clerk  
Johnson

Vice Chairman, L. Wayne



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Activities Building 705 N. Martin Ave., Clay Center, Nebraska, September 15, 2020 at 10:27 A.M. (upon adjournment of the Board of Supervisors meeting)

The Clay County Board of Supervisors acting as the Board of Equalization met September 15, 2020 as per public notice given in the Clay County News on September 9, 2020 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 held August 18, 2020 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.

Motion by Schmidt and seconded by Samuelson to approve the minutes of the meeting held August 18, 2020 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 Johnson and seconded by Bitterman to approve tax list correction # 1190 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

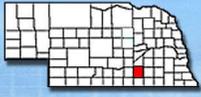
The notice of proposed real property valuation change concerning an exempt property that is no longer exempt was discussed.

Motion by Pavelka and seconded by Shaw to approve the Notice of Proposed Real Property Valuation Change ID #5393 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 Johnson to adjourn this meeting at 10:34 A.M. On roll call, yea: Johnson, Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Fintel. Motion carried.

Deborah Karnatz, County Clerk  
Fintel

Chairman, Ivan



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 13, 2020 at 10:06 A.M. (following adjournment of Board of Supervisors meeting)

The Clay County Board of Supervisors acting as the Board of Equalization met October 13, 2020 as per public notice given in the Clay County News on October 7, 2020 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 22, 2020 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 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.

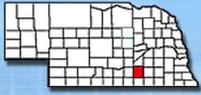
Motion by Bitterman and seconded by Shaw to approve the minutes of the meeting held September 22, 2020 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Shaw, Bitterman and Fintel; absent: Johnson. Motion carried.

Brenda Hansen, County Assessor presented the agreement from Stanard Appraisal Services Inc. for maintenance and the contract for appraisal services. The County Attorney had also reviewed these. The maintenance agreement covers the continued maintenance of the sales data along with continued support in the assessment of property in Clay County. The agreement will provide 32 hours of appraisal service from November 1, 2020 through June 30, 2021. Compensation for the 32 hours of service will be \$3,296. Any service beyond the 32 hours will be billed at the rate of \$103.00 per hour. The contract for appraisal services will be for 12 commercial properties, 33 residential properties and 113 NAD properties and 23 outbuilding/IOLL's in Clay County. Compensation for this service will be \$38,000.00 with any additional parcels billed separately.

Motion by Samuelson and seconded Pavelka to authorize the chairman to sign the Maintenance Agreement with Stanard Appraisal for services from November 1, 2020 through June 30, 2021. On roll call, yea: Pavelka, Schmidt, Shaw, Bitterman, Samuelson and Fintel; absent: Johnson. Motion carried.

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

Brenda presented and discussed a tax list correction. Motion by Samuelson and seconded by Shaw to approve tax list correction # 1191 as recommended by the



# Clay Board of Equalization Minutes



County Assessor. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka Schmidt 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 \$174,997.67 less than the preliminary levy allocation requests. After discussion, the levies were set as presented.

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

Townships: **School Creek** 0.005447; **Eldorado** 0.004984; **Harvard** 0.006158 **Leicester** 0.003894; **Inland** 0.007748; **Lynn** 0.004951; **Lewis** 0.007395; **Sutton** 0.005867; **Sheridan** 0.008835; **Marshall** 0.005871; **Lone Tree** 0.003256; **Glennvil** 0.008204; **Spring Ranch** 0.012986; **Fairfield** 0.003758; **Edgar** 0.006357; **Logan** 0.002321.

Fire Districts: **Sutton Rural Fire** General Fund 0.016462; **Harvard Rural Fire** General Fund 0.010301; **Trumbull Rural Fire** General Fund 0.011163, Sinking Fund 0.007165; Bond Fund 0.011903; **Clay Center Rural Fire** General Fund 0.009275, Sinking Fund 0.005583; **Fairfield Rural Fire** General Fund 0.012506, Sinking Fund 0.005930; **Edgar Rural Fire** General Fund 0.009979, Sinking Fund 0.004705.

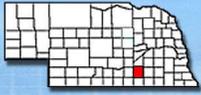
**Clay County Ag Society:** General Fund 0.002710, Sinking Fund 0.000739, Building Fund 0.000099.

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

County Levies: General/Weed/Road 0.226444; Health 0.006536; and Road Improvement Bond 0.028878; Equipment Sinking 0.000193

Cities and Villages: **Sutton** General Fund 0.445140, Bond 0.265299, Community Center Fund 0.050000, Community Redevelopment Authority 0.008332; **Harvard** General Fund 0.500000, Bond 0.587633; **Trumbull** General Fund 0.105663, Bond 0.098673; **Saronville** General Fund 0.142056; **Clay Center** General Fund 0.499998 Bond 0.324940; **Glennvil** General Fund 0.449999, Bond 0.165285; **Fairfield** General Fund 0.449999, Bond 0.101418; **Edgar** General Fund 0.469936, Bond 0.143113; **Ong** General Fund 0.450000; **Deweese** General Fund 0.345747.

Schools: **Sutton** General Fund 0.651261, Special Building Fund 0.066382; **Harvard** General Fund 1.043384.



# Clay Board of Equalization Minutes

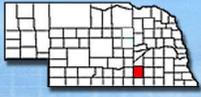


Clay County SIDS #1: General Fund 0.362953

Motion by Pavelka and seconded by Bitterman to adjourn this meeting at 10:30 A.M.  
On roll call, yea: Pavelka, Schmidt, Shaw, Bitterman, Samuelson and Fintel; absent:  
Johnson. Motion carried.

Deborah Karnatz, County Clerk  
Chairman

Ivan Fintel,



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Activities Building 705 N. Martin Ave., Clay Center, Nebraska, October 20, 2020 at 10:46 A.M. (upon adjournment of the Board of Supervisors meeting)

The Clay County Board of Supervisors acting as the Board of Equalization met October 20, 2020 as per public notice given in the Clay County News, October 14, 2020, 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 located on the table at the entrance.

Motion by Schmidt and seconded by Samuelson to approve the minutes of the meeting held October 13, 2020 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 Bitterman and seconded by Shaw 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 .657267, Bond Fund .075882, Special Building Fund .052740; *Blue Hill School District #74* General Fund 0.946743 and Special Building Fund 0.030303; *Bruning/Davenport School District #47A* General Fund 0.500000; *Doniphan Trumbull School District #126* General Fund 0.843434, Building Fund 0.080808 and Q&I 0.028687; *Shickley School District #54* General Fund 0.667421, Special Building Fund 0.041199, Qualified Capital Purposes 0.051910; *South Central Nebraska Unified District #5* General Fund 0.704260, Special Building Fund 0.080515 and Qualified Capital Purpose Fund 0.010173.

FIRE DISTRICTS: *Lawrence Rural Fire* General Fund 0.013085 and Sinking Fund 0.006558; *Hastings Rural Fire* General Fund 0.019014, Sinking Fund 0.005702, Bond Fund 0.013500; *Glenvil Rural Fire* General Fund 0.006989.

E.S.U.'S: *E.S.U. #5* General Fund 0.015000; *E.S.U. #6* General Fund 0.015000 and Bond Fund 0.000656. *E.S.U. #9* General Fund .015000.



# Clay Board of Equalization Minutes



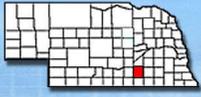
Natural Resources Districts: *Upper Big Blue NRD* General Fund 0.023022; *Little Blue NRD* General Fund 0.022387.

Central Community College: General 0.069217, Capital Improvement 0.018139 and Haz. Mat. 0.004644.

Motion by Shaw and seconded by Samuelson to adjourn this meeting at 10:50 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

Activities Building 705 N. Martin Ave., Clay Center, Nebraska, November 17, 2020 at 10:17 A.M. (following adjournment of Board of Supervisors meeting)

The Clay County Board of Supervisors acting as the Board of Equalization met November 17, 2020 as per public notice given in the Clay County News on November 11, 2020 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 October 20, 2020 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 Schmidt and seconded by Pavelka to approve the minutes of the meeting held October 20, 2020 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Johnson, Shaw, Bitterman and Fintel. Motion carried.

Brenda Hansen, County Assessor presented information on Industrial Tower West, LLC who failed to report values to Nebraska Property Assessment department to be centrally assessed. If entities fail to report to the state it then becomes taxable at the county level.

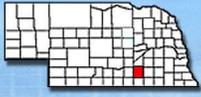
Motion by Shaw and seconded by Johnson to approve the Notice of Proposed Valuation Change for 355101, 32608 and 170206 submitted by the County Assessor for omitted real estate and authorize the chairman to sign. On roll call, yea: Pavelka, Schmidt, Johnson, Shaw, Bitterman, Samuelson and Fintel. Motion carried.

A revised contract for appraisal services was presented. Brenda explained the changes and the reason for the changes. Motion by Shaw and seconded by Bitterman to authorize the chairman to sign the revised contract with Stanard Appraisal for appraisal services. On roll call, yea: Schmidt, Johnson, Shaw, Bitterman, Samuelson, Pavelka and Fintel. Motion carried.

Motion by Johnson and seconded by Pavelka to adjourn this meeting at 10:31 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

Activities Building 705 N. Martin Ave., Clay Center, Nebraska, December 22, 2020 at 10:25 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met December 22, 2020 as per public notice given in the Clay County News on December 16, 2020 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 Johnson presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Shaw and Johnson; absent: Fintel. Minutes of the meeting November 17, 2020 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 Johnson 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 November 17, 2020 as mailed. On roll call, yea: Pavelka, Schmidt, Shaw, Bitterman and Johnson; abstain: Samuelson; absent: Fintel. Motion carried.

Brenda Hansen, County Assessor discussed the Notice of Proposed Real Property Valuation Change. The clerical errors were explained.

Motion by Samuelson and seconded by Schmidt to approve the Notice of Proposed Real Property Valuation Change for clerical errors for Parcel ID #'s 1647.02, 4734.02 and 6487 as submitted by the County Assessor and authorize the chairman to sign. On roll call, yea: Pavelka, Schmidt, Shaw, Bitterman, Samuelson and Johnson; absent: Fintel. Motion carried.

Tax list corrections were discussed.

Motion by Pavelka and seconded by Bitterman to approve tax list corrections #1192 and #1193 as recommended by the County Assessor. On roll call, yea: Schmidt, Shaw, Bitterman, Samuelson, Pavelka and Johnson; absent: Fintel. Motion carried.

Motion by Schmidt and seconded by Bitterman to adjourn this meeting at 10:36 A.M. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson; absent: Fintel. Motion carried.

Deborah Karnatz, County Clerk  
Chairman

L. Wayne Johnson, Vice