

# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Activities Building 705 N. Martin Ave., Clay Center, Nebraska, January 26, 2021

The Clay County Board of Supervisors acting as the Board of Equalization met January 26, 2021 as per public notice given in the Clay County News on January 20, 2021 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 Johnson presided with roll call showing the following present: Bitterman, Pavelka, Schmidt, Shaw, Fintel and Johnson; Absent: Samuelson. Minutes of the meeting December 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.

Due to the weather the County Clerk or Deputy County Clerk were not able to attend the meeting. The Board designated Supervisor Bitterman to take the minutes.

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

Board member Eric Samuelson entered the meeting at 9:10 A.M.

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

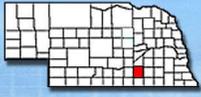
Brenda Hansen, County Assessor did not meet with the Board. The exemption application summary list was sent to the Board prior to this meeting. The tax list corrections were given to the Board.

Motion by Pavelka and seconded by Samuelson to approve tax list corrections #'s 1194 through #2002 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Shaw, Fintel, Bitterman, Samuelson and Johnson. Motion carried.

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

Scott Bitterman, Board designee  
Chairman

L. Wayne Johnson, Vice



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Activities Building 705 N. Martin Ave., Clay Center, Nebraska, February 16, 2021 at 11:06 AM

The Clay County Board of Supervisors acting as the Board of Equalization met February 16, 2021 as per public notice given in the Clay County News on February 10, 2021 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 Johnson presided with roll call showing the following present: Bitterman, Pavelka, Schmidt, Shaw, Fintel and Johnson; absent: Samuelson. Minutes of the meeting January 26, 2021 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 Johnson that the open meeting law poster is posted on the table at the entrance.

Motion by Fintel and seconded by Shaw to approve the minutes of the meeting held January 26, 2021 as mailed. On roll call, yea: Pavelka, Schmidt, Shaw, Fintel, Bitterman and Johnson; absent: Samuelson. Motion carried.

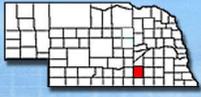
Brenda Hansen, County Assessor presented information concerning a tax list correction.

Motion by Bitterman and seconded by Schmidt to approve tax list corrections #2003 as recommended by the County Assessor. On roll call, yea: Schmidt, Shaw, Fintel, Bitterman, Pavelka and Johnson; absent: Samuelson. Motion carried.

Motion by Fintel and seconded by Pavelka to adjourn this meeting at 11:10 A.M. On roll call, yea: Shaw, Fintel, Bitterman, Pavelka, Schmidt and Johnson; absent: Samuelson. Motion carried.

Deb Karnatz, County Clerk  
Chairman

L. Wayne Johnson, Vice



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, March 23, 2021 at 11:56 AM

The Clay County Board of Supervisors acting as the Board of Equalization met March 23, 2021 as per public notice given in the Clay County News on March 17, 2021 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 Johnson presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Shaw, Fintel and Johnson. Minutes of the meeting February 16, 2021 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 Johnson that the open meeting law poster is posted on the table at the entrance.

Motion by Shaw and seconded by Schmidt to approve the minutes of the meeting held February 16, 2021 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

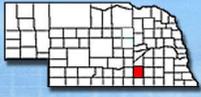
Brenda Hansen, County Assessor presented information concerning the abstract that has been sent to the state. Brenda discussed the Notice of Proposed Real Property Valuation Change. The clerical error was explained.

Motion by Shaw and seconded by Schmidt to approve the Notice of Proposed Real Property Valuation Change for clerical error for Parcel ID #200503 as submitted by the County Assessor and authorize the chairman to sign. On roll call, yea: Pavelka, Schmidt, Shaw, Bitterman, Samuelson and Johnson; nay: Fintel. Motion carried.

Motion by Bitterman and seconded by Samuelson to adjourn this meeting at 11:22 A.M. On roll call, yea: Schmidt, Fintel, Shaw, Bitterman, Samuelson, Pavelka and Johnson. Motion carried.

Deb Karnatz, County Clerk  
Chairman

L. Wayne Johnson, Vice



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, April 27, 2021 at 10:24 AM

The Clay County Board of Supervisors acting as the Board of Equalization met April 27, 2021 as per public notice given in the Clay County News on April 21, 2021 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 Johnson presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Shaw and Johnson; absent: Fintel. Minutes of the meeting March 23, 2021 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 Johnson that the open meeting law poster is posted on the table at the entrance.

Motion by Shaw and seconded by Schmidt to approve the minutes of the meeting held March 23, 2021 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Shaw, Bitterman and Johnson; absent: Fintel. Motion carried.

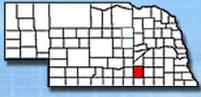
Brenda Hansen, County Assessor presented information concerning tax list corrections.

Motion by Bitterman and seconded by Pavelka to approve tax list corrections #2004 through #2010 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Shaw, Bitterman, Samuelson and Johnson; absent: Fintel. Motion carried.

Motion by Bitterman and seconded by Shaw to adjourn this meeting at 10:32 A.M. On roll call, yea: Schmidt, Shaw, Bitterman, Samuelson, Pavelka and Johnson; absent: Fintel. Motion carried.

Deb Karnatz, County Clerk

L. Wayne Johnson, Chairman



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, May 25, 2021 at 11:26 AM

The Clay County Board of Supervisors acting as the Board of Equalization met May 25, 2021 as per public notice given in the Clay County News on May 19, 2021 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 Johnson presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Shaw, Fintel and Johnson. Minutes of the meeting April 27, 2021 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 Johnson that the open meeting law poster is posted on the table at the entrance.

Motion by Schmidt and seconded by Fintel to approve the minutes of the meeting held April 27, 2021 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

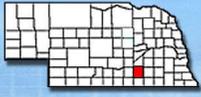
Brenda Hansen, County Assessor reported that the valuation change notices will be mailed this week and discussed some of the changes. Tax list corrections for omitted personal property and homestead exemption changes were discussed.

Motion by Pavelka and seconded by Bitterman to approve tax list corrections #2011 through #2015 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

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

Deb Karnatz, County Clerk

L. Wayne Johnson, Chairman



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, June 22, 2021 at 12:08 AM

The Clay County Board of Supervisors acting as the Board of Equalization met June 22, 2021 as per public notice given in the Clay County News on June 16, 2021 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 Johnson presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Shaw, Fintel and Johnson; absent: Schmidt. Minutes of the meeting May 25, 2021 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.

Motion by Pavelka and seconded by Bitterman to approve the minutes of the meeting held May 25, 2021 as mailed. On roll call, yea: Samuelson, Pavelka, Fintel, Shaw, Bitterman and Johnson; absent: Schmidt. Motion carried.

Brenda Hansen, County Assessor presented and discussed the over/under valued real estate listing.

Motion by Fintel and seconded by Bitterman to approve the over/under valuation changes on Parcel ID #'s 311.04 and 5143 and authorize the chairman to sign. On roll call, yea: Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson; absent: Schmidt. Motion carried.

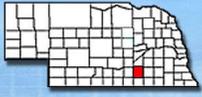
Tax list corrections were presented and discussed.

Motion by Pavelka and seconded by Bitterman to approve tax list corrections #2016 through #2032 as recommended by the County Assessor. On roll call, yea: Fintel, Shaw, Bitterman, Samuelson, Pavelka and Johnson; absent: Schmidt. Motion carried.

Motion by Fintel and seconded by Shaw to adjourn this meeting at 12:30 P.M. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Fintel and Johnson; absent: Schmidt. Motion carried.

Deb Karnatz, County Clerk

L. Wayne Johnson, Chairman



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse Clay Center, Nebraska, June 29, 2021 at 11:55 A.M. (upon adjournment of the Board of Supervisors meeting)

The Clay County Board of Supervisors acting as the Board of Equalization met June 29, 2021 as per public notice given in the Clay County News on June 23, 2021 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 Johnson presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson. Minutes of the meeting held June 22, 2021 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 Pavelka to approve the minutes of the meeting held June 22, 2021 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Robin Gilbert, County Treasurer presented Motor Vehicle Exemption applications.

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

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

Motion by Bitterman and seconded by Shaw 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 Ford Fusion, a 2019 Toyota Camry, 2019 Toyota Sienna and a GMC 2003 Cutaway Bus as recommended by the County Treasurer. On roll call, yea: Fintel, Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson. Motion carried.

Motion by Fintel and seconded by Bitterman 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, Fintel and Johnson. Motion carried.

Motion by Shaw 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 Van as recommended by the County Treasurer. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson. Motion carried.



# Clay Board of Equalization Minutes



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

Motion by Bitterman and seconded by Fintel to approve the exemption application for Sutton Community Home, Inc. for a new motor vehicle exemption of a 2020 Dodge Grand Caravan as recommended by the County Treasurer. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

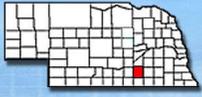
Brenda Hansen, County Assessor presented and discussed a Report of Destroyed Real Property. Documentation to support the claim was distributed to the Board prior to the meeting.

Motion by Shaw and seconded by Samuelson to approve the reassessment value on Form #425 Report of Destroyed Property on #ID 583400. On roll call, yea: Schmidt, Fintel, Shaw, Bitterman, Samuelson, Pavelka and Johnson. Motion carried.

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

Deborah Karnatz, County Clerk  
Chairman

L. Wayne Johnson,



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 13, 2021 at 1:00 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 13, 2021 as per public notice given in the Clay County News, July 7, 2021, 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. L. Wayne Johnson, Chairman presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Shaw and Johnson; absent: Fintel. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

It was noted by Chairman Johnson that the open meeting law information was located on west wall in the back of the meeting room.

Motion by Shaw and seconded by Bitterman to approve the minutes of the meeting held June 29, 2021 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Shaw, Bitterman and Johnson; absent: Fintel. Motion carried.

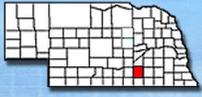
Brenda Hansen, County Assessor presented the required documentation for these proceedings to the board: Assessor's review of assessment; Office policy and procedures; Appraisal history; Assessment Actions Report; County profiles for residential, commercial, industrial & agricultural properties (sales rosters); Copy of the property record card and improvement worksheet; Data used for 2021 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2021 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. (All of which are on file in the Assessor's Office.)

Paul R. Krieger, protest #21-01, N1/2SE1/4 25-8-7. Protested Valuation: Land: \$434,500.00 Buildings: \$0 Total Land and Buildings: \$434,500.00. Requested Valuation: Land: \$419,108.00. Buildings: \$0. Total Land and Buildings: \$419,108.00. Assessors recommendation: Agricultural land values are based on sales in Clay County. The values set show that Clay County is at 72%, within the statutory range of 69% to 75% of actual value. Recommends no change.

After discussion it was moved by Shaw and seconded by Schmidt to accept the testimony that the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #21-01. On roll call, yea: Pavelka, Schmidt, Shaw, Bitterman, Samuelson and Johnson; absent: Fintel. Motion carried.

At this time David Buttross joined the meeting via telephone.

David Buttross, DTH-REO, protest #21-04, Lots 1,2,3 Blk1 CCLA 1<sup>st</sup> Add. Harvard. Protested Valuation: Land: \$4,000.00. Buildings: \$70,276.00. Total Land and Buildings: \$74,275.00. Requested Valuation: Land: \$4,000.00 Buildings: \$19,400.00. Total Land and Buildings: \$23,400.00. Assessors recommendation: Based on an interior inspection of the dwelling on July 5, 2021, it is recommended to increase the depreciation on the dwelling to lower the value. Land: \$4,000.00 Buildings: \$39,245.00. Total Land and Buildings: \$43,245.00.



# Clay Board of Equalization Minutes



After discussion it was moved by Samuelson and seconded by Bitterman that after inspection and review, to lower the value due to the condition of the property for protest #21-04. On roll call, yea: Schmidt, Shaw, Bitterman, Samuelson, Pavelka and Johnson; absent: Fintel. Motion carried.

Kim J & Darlene Kliewer, protest #21-02, Pt N1/2SW1/4 10-8-6 . Protested Valuation: Land: \$13,980.00. Buildings: \$81,915.00. Total Land and Buildings: \$96,165.00. Requested Valuation: Land: \$5,000.00. Buildings: \$50,000.00. Total Land and Buildings: \$55,000.00. Assessors recommendation: An interior inspection of the house on July 5, 2021 showed damage from a leaky roof and siding that had been missing or damaged both being fixes as of the date of the inspection. Recommend decreasing the value of the property by increasing the depreciation and correcting the % of heating/cooling in the house. Land: \$13,980.00. Buildings: \$76,165.00. Total Land and Buildings: \$90,145.00.

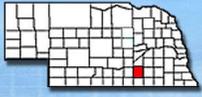
After discussion it was moved by Pavelka and seconded by Schmidt that after inspection and review, to lower the value due to the condition of the property for protest #21-02. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson; absent: Fintel. Motion carried.

Kim J Kliewer, protest #21-03, Pt of outlot F (formerly Lots 1 thru 4, 19 & 29 Blk 2; Lots 1-2 & N98' of W 53" of Lot 3 Blk 9 & Pt of vacated green street) Eldorado Village. Protested Valuation: Land: \$14,940.00. Buildings: \$43,270.00. Total Land and Buildings: \$59,080.00. Requested Valuation: Land: \$2,000.00. Buildings: \$10,000.00. Total Land and Buildings: \$12,000.00. Assessors recommendation: An interior inspection of the home on July 5, 2021 showed major issues from the effects of deteriorating foundation. Outbuildings and detached garage are in poor condition as well. Remove 8x8 slab (well). Recommend an increase in depreciation on all improvements to lower those values on this parcel. Land: \$14,940.00. Buildings: \$23,065.00. Total Land and Buildings: \$38,005.00.

After discussion it was moved by Bitterman and seconded by Shaw that after inspection and review, to lower the value due to the condition of the property for protest #21-03. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson; absent: Fintel. Motion carried.

Benjamin Royce Osler, protest #21-05, Lots 18-19-20 Blk 21 Kissinger's 4<sup>th</sup> Add Glenvil Village. Protested Valuation: Land: \$2,525.00 Buildings: \$61,005.00 Total Land and Buildings: \$63,581.00. Requested Valuation: Land: \$2,525.00. Buildings: \$50,000.00. Total Land and Buildings: \$50,000.00. Assessors recommendation: After an interior inspection of the dwelling on July 5, 2021, recommend an increase in depreciation on all improvements to lower those values on this parcel. : Land: \$2,525.00. Buildings: \$45,015.00. Total Land and Buildings: \$47,540.00.

After discussion it was moved by Pavelka and seconded by Bitterman that after inspection and review, to lower the value due to the condition of the property for protest #21-05. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Shaw and Johnson; absent: Fintel. Motion carried.



# Clay Board of Equalization Minutes



The Clay County Nebraska Cemetery Report and the Clay County 3 Year Plan of Assessment were discussed.

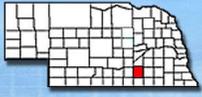
A Tax list correction for omitted personal property was presented and discussed.

Motion by Shaw and seconded by Pavelka to approve tax list correction #2033 as recommended by the County Assessor. On roll call, yea: Samuelson, Pavelka, Schmidt, Shaw, Bitterman and Johnson; absent: Fintel. Motion carried.

Motion by Bitterman and seconded by Shaw to adjourn this meeting at 1:50 P.M. On roll call, yea: Pavelka, Schmidt, Shaw, Bitterman, Samuelson and Johnson; absent: Fintel. Motion carried.

Deborah Karnatz, County Clerk  
Chairman

L. Wayne Johnson,



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 20, 2021 at 10:52 AM

The Clay County Board of Supervisors acting as the Board of Equalization met July 20, 2021 as per public notice given in the Clay County News on July 13, 2021 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 Johnson presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Shaw, Fintel and Johnson. Minutes of the meeting July 13, 2021 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 Johnson that the open meeting law poster is posted on the back west wall.

Motion by Fintel and seconded by Pavelka to approve the minutes of the meeting held July 13, 2021 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Brenda Hansen, County Assessor discussed the Notice of Proposed Real Property Valuation Change. The clerical error was explained. The state had been contacted to find out how to proceed.

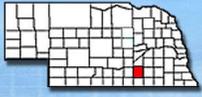
Motion by Bitterman and seconded by Pavelka to approve the Notice of Proposed Real Property Valuation Change for clerical error for Parcel ID #1067 as submitted by the County Assessor and authorize the chairman to sign. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Motion by Shaw and seconded by Fintel to approve the over/under valuation change on Parcel ID #1067 and authorize the chairman to sign. On roll call, yea: Schmidt, Fintel, Shaw, Bitterman, Samuelson, Pavelka and Johnson. Motion carried.

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

Deb Karnatz, County Clerk

L. Wayne Johnson, Chairman



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, August 24, 2021 at 11:31 AM  
(immediately following adjournment of the Board of Supervisors meeting)

The Clay County Board of Supervisors acting as the Board of Equalization met August 24, 2021 as per public notice given in the Clay County News on August 18, 2021 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 Johnson presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Shaw, and Johnson; absent: Fintel. Minutes of the meeting July 20, 2021 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 Johnson that the open meeting law poster is posted on the back west wall.

Motion by Bitterman and seconded by Pavelka to approve the minutes of the meeting held July 20, 2021 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Shaw, Bitterman and Johnson; absent: Fintel. Motion carried.

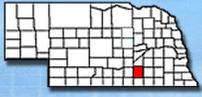
Brenda Hansen, County Assessor was unable to attend the meeting. The reason for this tax correction concerning parcel ID# 1067 was discussed at the last meeting.

Motion by Bitterman and seconded by Shaw to approve tax list correction #2034 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Shaw, Bitterman, Samuelson and Johnson; absent: Fintel. Motion carried.

Motion by Pavelka and seconded by Samuelson to adjourn this meeting at 11:35 A.M. On roll call, yea: Schmidt, Shaw, Bitterman, Samuelson, Pavelka and Johnson; absent: Fintel. Motion carried.

Deb Karnatz, County Clerk

L. Wayne Johnson, Chairman



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, August 31, 2021 at 10:45 AM

The Clay County Board of Supervisors acting as the Board of Equalization met August 31, 2021 as per public notice given in the Clay County News on August 25, 2021 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 Johnson presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Fintel, Shaw, and Johnson. Minutes of the meeting August 24, 2021 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 Johnson that the open meeting law poster is posted on the back west wall.

Motion by Fintel and seconded by Samuelson to approve the minutes of the meeting held August 24, 2021 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

The public hearing for the permissive application was held. Motion by Bitterman and seconded by Shaw to open the public hearing at 10:45 AM to review the eligibility of a previously approved permissive exemption on parcel #8301. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Brenda Hansen, Clay County Assessor was present. No other persons were present. No oral or written comments or objections were received. The Assessor explained that this was a church that had been sold and no longer qualifies for an exemption.

Motion by Pavelka and seconded by Bitterman to close the public hearing at 10:52 A.M. On roll call, yea: Schmidt, Fintel, Shaw, Bitterman, Samuelson, Pavelka and Johnson. Motion carried.

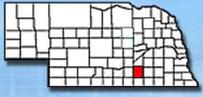
Motion by Schmidt and seconded by Fintel to deny the previously approved permissive exemption for parcel ID #8301 as recommended by the County Assessor. On roll call, yea: Fintel, Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson. Motion carried.

Tax list correction information for omitted personal property was discussed. Motion by Schmidt and seconded by Shaw to approve tax list corrections #2035 through #2040 as recommended by the County Assessor. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt, Fintel and Johnson. Motion carried.

Motion by Bitterman and seconded by Fintel to adjourn this meeting at 11:08 A.M. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson. Motion carried.

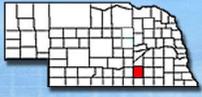
Deb Karnatz, County Clerk

L. Wayne Johnson, Chairman



# Clay Board of Equalization Minutes





# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 12, 2021 at 10:47 A.M. (following adjournment of Board of Supervisors meeting)

The Clay County Board of Supervisors acting as the Board of Equalization met October 12, 2021 as per public notice given in the Clay County News on October 6, 2021 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 Johnson presided with roll call showing the following present: Bitterman, Pavelka, Schmidt, and Johnson; absent: Samuelson, Fintel and Shaw. Minutes of the meeting August 31, 2021 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 Johnson that the open meeting law poster is posted on the west wall.

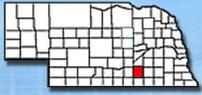
Motion by Schmidt and seconded by Bitterman to approve the minutes of the meeting held August 31, 2021 as mailed. On roll call, yea: Pavelka, Schmidt, Bitterman and Johnson; absent: Samuelson, Fintel and Shaw. Motion carried.

Brenda Hansen, County Assessor presented and discussed a tax list correction. Motion by Bitterman and seconded by Schmidt to approve tax list correction # 2041 as recommended by the County Assessor. On roll call, yea: Schmidt, Bitterman, Pavelka and Johnson; absent: Samuelson, Fintel and Shaw. Motion carried.

Robin Gilbert, County Treasurer and Deb Karnatz, County Clerk worked together to figure the levies. They were checked by others in both offices. 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 \$117,516.96 less than the preliminary levy allocation requests. After discussion, the levies were set as presented.

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

Townships: **School Creek** 0.005636; **Eldorado** 0.005140; **Harvard** 0.006209  
**Leicester** 0.003898; **Inland** 0.007974; **Lynn** 0.005229; **Lewis** 0.007656; **Sutton**  
0.006000; **Sheridan** 0.009225; **Marshall** 0.006192; **Lone Tree** 0.003306; **Glenvil**  
0.008325; **Spring Ranch** 0.013354; **Fairfield** 0.003714; **Edgar** 0.006543; **Logan**  
0.003182.



# Clay Board of Equalization Minutes



Fire Districts: **Sutton Rural Fire** General Fund 0.016996; **Harvard Rural Fire** General Fund 0.010574; **Trumbull Rural Fire** General Fund 0.011524, Sinking Fund 0.007531; Bond Fund 0.011799; **Clay Center Rural Fire** General Fund 0.010081, Sinking Fund 0.005932; **Fairfield Rural Fire** General Fund 0.012460, Sinking Fund 0.005908; **Edgar Rural Fire** General Fund 0.009989, Sinking Fund 0.004685.

**Clay County Ag Society:** General Fund 0.002943, Sinking Fund 0.000638, Building Fund 0.000049.

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

County Levies: General/Weed/Road 0.254881; Health 0.008304; and Road Improvement Bond 0.027293; Drug Law Enforcement 0.001027; Equipment Sinking 0.000254.

Cities and Villages: **Sutton** General Fund 0.482888, Bond 0.291033, Community Center Fund 0.050000, Community Redevelopment Authority 0.008080; **Harvard** General Fund 0.500000, Bond 0.524724; **Trumbull** General Fund 0.141608, Bond 0.099617; **Saronville** General Fund 0.131146; **Clay Center** General Fund 0.500001 Bond 0.282969; **Glensvil** General Fund 0.411243, Bond 0.145544; **Fairfield** General Fund 0.449998, Bond 0.095115; **Edgar** General Fund 0.466543, Bond 0.133622; **Ong** General Fund 0.449979; **Deweese** General Fund 0.392660.

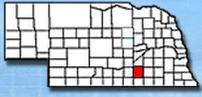
Schools: **Sutton** General Fund 0.648825, Special Building Fund 0.079361; **Harvard** General Fund 1.020856, Special Building Fund 0.011351.

Clay County SIDS #1: General Fund 0.365652.

Motion by Pavelka and seconded by Bitterman to adjourn this meeting at 11:16 A.M. On roll call, yea: Schmidt, Bitterman, Pavelka and Johnson; absent: Samuelson, Fintel and Shaw. Motion carried.

Deborah Karnatz, County Clerk  
Chairman

L. Wayne Johnson,



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 19, 2021 at 9:19 A.M.  
(Advanced notice stated times could be altered)

The Clay County Board of Supervisors acting as the Board of Equalization met October 19, 2021 as per public notice given in the Clay County News on October 13, 2021 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 Pavelka presided with roll call showing the following present: Bitterman, Samuelson, Schmidt, Shaw and Pavelka; absent: Fintel and Johnson. Minutes of the meeting October 12, 2021 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 Pavelka that the open meeting law poster is located on the table at the entrance.

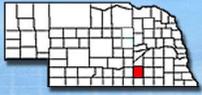
Motion by Bitterman and seconded by Shaw to approve the minutes of the meeting held October 12, 2021 as mailed. On roll call, yea: Samuelson, Schmidt, Shaw, Bitterman and Pavelka; absent: Fintel and Johnson. Motion carried.

Glenvil Rural Fire District was left off of the worksheet last week. Clay County is responsible for setting that levy due to the county having the largest valuation. Motion by Bitterman and second by Schmidt to set the levy for Glenvil Rural Fire District general fund at 0.007050 and the sinking fund at 0.002386. On roll call, yea: Schmidt, Shaw, Bitterman, Samuelson and Pavelka; absent: Fintel and Johnson. 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 Bitterman 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: Shaw, Bitterman, Samuelson, Schmidt and Pavelka; absent: Fintel and Johnson. Motion carried.

Misc. Levies set and certified by others: SCHOOLS: *Adams Central Public Schools* General Fund .659812, Bond Fund .075735, Special Building Fund .056801; *Blue Hill School District #74* General Fund 0.946584 and Special Building Fund 0.030609; *Bruning/Davenport School District #47A* General Fund 0.500000; *Doniphan Trumbull School District #126* General Fund 0.869409, Building Fund 0.073679 and Q&I 0.012967; *Shickley School District #54* General Fund 0.697939, Special Building Fund 0.041110, Qualified Capital Purposes 0.051799; *South Central Nebraska Unified District #5* General Fund 0.732169, Special Building Fund 0.055859 and Qualified Capital Purpose Fund 0.005237.



# Clay Board of Equalization Minutes



FIRE DISTRICTS: *Lawrence Rural Fire General Fund* 0.012959 and Sinking Fund 0.006676; *Hastings Rural Fire General Fund* 0.020127, Sinking Fund 0.006376, Bond Fund 0.013356.

E.S.U.'S: *E.S.U. #5 General Fund* 0.015000; *E.S.U. #6 General Fund* 0.015000 and Bond Fund 0.000630. *E.S.U. #9 General Fund* .015000.

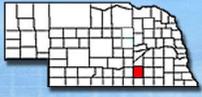
Natural Resources Districts: *Upper Big Blue NRD General Fund* 0.023165; *Little Blue NRD General Fund* 0.020879.

Central Community College: General 0.068813, Capital Improvement 0.019190 and Haz. Mat. 0.003821.

Motion by Samuelson and seconded by Bitterman to adjourn this meeting at 9:23 A.M. On roll call, yea: Bitterman, Samuelson, Schmidt, Shaw and Pavelka; absent: Fintel and Johnson. Motion carried.

Deborah Karnatz, County Clerk  
Chairman

James Pavelka, Vice



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, November 30, 2021 at 11:32 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met November 30, 2021 as per public notice given in the Clay County News on November 24, 2021 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 Johnson presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Shaw and Johnson; absent: Fintel. Minutes of the meeting held October 19, 2021 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 Johnson that the open meeting law poster is located on the table at the entrance.

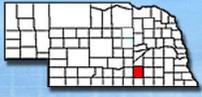
Motion by Shaw and seconded by Bitterman to approve the minutes of the meeting held October 19, 2021 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Shaw, Bitterman and Johnson; absent: Fintel. Motion carried.

Brenda Hansen, County Assessor presented and discussed tax list corrections. Motion by Samuelson and seconded by Bitterman to approve tax list corrections #'s 2042 through 2052 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Shaw, Bitterman, Samuelson and Johnson; absent: Fintel. Motion carried.

Motion by Shaw and seconded by Bitterman to adjourn this meeting at 11:37 A.M. On roll call, yea: Schmidt, Shaw, Bitterman, Samuelson, Pavelka and Johnson; absent: Fintel. Motion carried.

Deborah Karnatz, County Clerk  
Chairman

L. Wayne Johnson,



# Clay Board of Equalization Minutes



## COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, December 21, 2021 at 10:49 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met December 21, 2021 as per public notice given in the Clay County News on December 15, 2021 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 Johnson presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Fintel and Johnson; absent: Shaw. Minutes of the meeting held November 30, 2021 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 Johnson that the open meeting law poster is posted on the west wall.

Motion by Fintel and seconded by Pavelka to approve the minutes of the meeting held November 30, 2021 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Bitterman and Johnson; absent: Shaw. Motion carried.

Brenda Hansen, County Assessor presented the agreement from Stanard Appraisal Services Inc. for appraisal services. The County Attorney had also reviewed it.

Motion by Bitterman and seconded by Schmidt to authorize the chairman to sign the contract with Stanard Appraisal for one year of services for \$91,180.00. On roll call, yea: Pavelka, Schmidt, Fintel, Bitterman, Samuelson and Johnson; absent: Shaw. Motion carried.

Brenda presented and discussed tax list corrections. Motion by Fintel and seconded by Samuelson to approve tax list corrections #'s 2053 through 2056 as recommended by the County Assessor. On roll call, yea: Schmidt, Fintel, Bitterman, Samuelson, Pavelka and Johnson; absent: Shaw. Motion carried.

Motion by Bitterman and seconded by Pavelka to adjourn this meeting at 10:05 A.M. On roll call, yea: Fintel, Bitterman, Samuelson, Pavelka, Schmidt, and Johnson; absent: Shaw. Motion carried.

Deborah Karnatz, County Clerk  
Chairman

L. Wayne Johnson,