

Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, January 18, 2022 at 09:48 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met January 18, 2022 as per public notice given in the Clay County News on January 12, 2022 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 held December 21, 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.

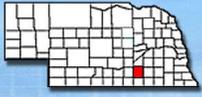
Motion by Pavelka and seconded by Fintel to approve the minutes of the meeting held December 21, 2021 as mailed. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson. Motion carried.

Brenda was unable to meet with the Board but the tax list corrections #2057 and #2058 were presented & reviewed for name changes. Motion by Fintel and seconded by Schmidt to approve tax list corrections #2057 and #2058 as recommended by the County Assessor. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Motion by Fintel and seconded by Bitterman to adjourn this meeting at 9:52 A.M. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Danalee Nelson, Deputy County Clerk
Chairman

L. Wayne Johnson,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, February 15, 2022 at 10:36 AM

The Clay County Board of Supervisors acting as the Board of Equalization met February 15, 2022 as per public notice given in the Clay County News on February 9, 2022 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: Samuelson, Pavelka, Schmidt, Fintel, Shaw, and Johnson; absent: Bitterman. Minutes of the meeting January 18, 2022 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 January 18, 2022 as mailed. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Samuelson and Johnson; absent: Bitterman. Motion carried.

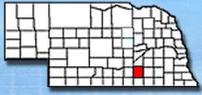
Brenda Hansen, Clay County Assessor discussed information on estimated revenue loss from land being transferred to US Fish & Wildlife and Meat Animal Research Center (which is tax exempt), other entities that pay in lieu of taxes or receive reduced land valuations. For the Meat Animal Research Center there is an average \$3,245,328.00 of revenue lost per year. For the US Fish & Wildlife parcels there is an estimated loss of valuation of \$7,864,554.00 yearly for those acres that are exempt.

The public hearing for the permissive application was held. Motion by Shaw and seconded by Schmidt to open the public hearing at 10:45 AM to review the eligibility of a previously approved permissive exemption on parcel #8299. On roll call, yea: Schmidt, Fintel, Shaw, Samuelson, Pavelka and Johnson; absent: Bitterman. Motion carried.

Clay County Assessor Brenda Hansen, Rev. Michael Zimmer and Lindsay Anderson were present. The review of the permissive exemption is due to a daycare that has opened in part of the lower level of the Immaculate Conception Roman Catholic Church. The qualifications for an exemption were discussed. Rev. Michael Zimmer and Lindsay Anderson explained the current operation and future vision for the daycare. Programs will be put in place to qualify for the exemption next year.

Motion by Samuelson and seconded by Pavelka to close the public hearing at 11:20 A.M. On roll call, yea: Fintel, Shaw, Samuelson, Pavelka, Schmidt and Johnson; absent: Bitterman. Motion carried.

Motion by Fintel and seconded by Schmidt to accept the recommendation of the Assessor for a partial exemption of parcel ID #8299. On roll call, yea: Shaw, Samuelson, Pavelka, Schmidt, Fintel and Johnson; absent: Bitterman. Motion carried.



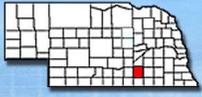
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Motion by Shaw and seconded by Schmidt to adjourn this meeting at 11:31 A.M. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson; absent: Bitterman. Motion carried.

Deb Karnatz, County Clerk

L. Wayne Johnson, Chairman



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, March 22, 2022 at 11:07 AM

The Clay County Board of Supervisors acting as the Board of Equalization met March 22, 2022 as per public notice given in the Clay County News on March 16, 2022 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: Pavelka, Schmidt, Shaw, Bitterman, Samuelson and Johnson; absent: Fintel. Minutes of the meeting February 15, 2022 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.

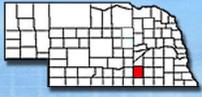
Motion by Bitterman and seconded by Samuelson to approve the minutes of the meeting held February 15, 2022 as mailed. On roll call, yea: Schmidt, Shaw, Bitterman, Samuelson, Pavelka and Johnson; absent: Fintel. Motion carried.

Brenda Hansen, Clay County Assessor informed the Board that the real estate valuation for the county, from the 2021 abstract to the 2022 abstract is up a little over \$71 million.

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

Cassie Aksamit, Board Secretary

L. Wayne Johnson, Chairman



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COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, April 19, 2022 at 10:16 AM

The Clay County Board of Supervisors acting as the Board of Equalization met April 19, 2022 as per public notice given in the Clay County News on April 13, 2022 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 March 22, 2022 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 Fintel to approve the minutes of the meeting held March 22, 2022 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

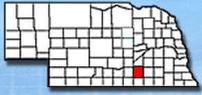
Brenda Hansen, Clay County Assessor presented tax list corrections #2059 and #2060 for review for clerical error and omitted property. Motion by Pavelka and seconded by Shaw to approve tax list corrections #2059 and #2060 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

The public hearing for the permissive application was held. Motion by Schmidt and seconded by Fintel to open the public hearing at 10:45 AM to review the eligibility of a previously approved permissive exemption on Parcel ID: 000578100. On roll call, yea: Schmidt, Fintel, Shaw, Bitterman, Samuelson, Pavelka and Johnson. Motion carried.

Clay County Assessor Brenda Hansen was present. No other persons were present; no written or oral comments or objections were received. The Assessor reported that she had been contacted by trustee Paul Slutz on 3/18/2022 to advise her that the parsonage had been offered as a rental to a local family displaced by a fire. Brenda had discussed with Mr. Slutz that the property is now considered "income producing" and no longer qualifies for the exemption.

Motion by Pavelka and seconded by Fintel to close the public hearing at 10:47 A.M. On roll call, yea: Fintel, Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson. Motion carried.

Motion by Shaw and seconded by Bitterman to accept the recommendation of the Assessor to deny the permissive exemption request on Parcel ID: 000578100. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt, Fintel and Johnson. Motion carried.



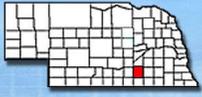
Clay Board of Equalization Minutes



Motion by Schmidt and seconded by Bitterman to adjourn this meeting at 10:48 A.M.
On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson.
Motion carried.

Cassie Aksamit, County Board Secretary
Chairman

L. Wayne Johnson,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, May 24, 2022 at 12:08 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met May 24, 2022 as per public notice given in the Clay County News on May 18, 2022 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 April 19, 2022 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.

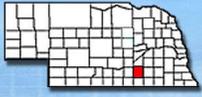
Motion by Bitterman and seconded by Schmidt to approve the minutes of the meeting held April 19, 2022 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Brenda Hansen, Clay County Assessor presented tax list corrections #2061 through #2069 for review for homestead exemption change, omitted property and accelerated taxes on personal property. Motion by Bitterman and seconded by Samuelson to approve tax list corrections #2061 through #2069 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

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

Cassie Aksamit, County Board Secretary
Chairman

L. Wayne Johnson,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, June 21, 2022 at 12:08 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met June 21, 2022 as per public notice given in the Clay County News, June 15, 2022, 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, Fintel, Shaw 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 Johnson that the open meeting law information was located on west wall in the back of the meeting room.

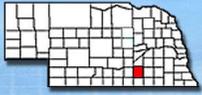
Motion by Fintel and seconded by Schmidt to approve the minutes of the meeting held May 24, 2022 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Brenda Hansen, Clay County Assessor presented tax list corrections #2070 through #2086 for review for omitted property and clerical error. Motion by Shaw and seconded by Samuelson to approve tax list corrections #2070 through 2086 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Hansen 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 Fintel and seconded by Shaw to approve the reassessment value on Form #425 Report of Destroyed Property on #ID 247300 as recommended by the County Assessor. On roll call, yea: Schmidt, Fintel, Shaw, Bitterman, Samuelson, Pavelka and Johnson. Motion carried.

Hansen presented an Over/Under Valued Property Report. Motion by Fintel and seconded by Pavelka to approve the Over/Under Valued Property Report and authorize the Chairman to sign the same. On roll call, yea: Fintel, Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson. Motion carried.

Hansen 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 2022 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2022 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.) Motion by Schmidt and seconded by Shaw to enter into the record of these proceeding to 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



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the property record card and improvement worksheet; Data used for 2022 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2022 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. On roll call yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson. Motion carried.

R Lazy K Inc, protest #22-01, Pt Farm #4 (Pt Tax Lot 4) in NW1/4 (NAD) 4-6-8. Protested Valuation: Land: \$4,095.00 Buildings: \$16,575.00 Total Land and Buildings: \$20,670.00. Requested Valuation: Land: \$2,760.00. Buildings: \$16,575.00 Total Land and Buildings: \$19,335.00. Assessors recommendation: Correct land use to all building site. Clerical error for 2022 valuation.

James D & Donna J Damrow, protest #22-02, Lots 1 & 2 Blk 22 Clarks 2nd Add Sutton City. Protested Valuation: Land: \$3,700.00 Buildings: \$2,945.00 Dwelling: \$277,210.00 Total Land and Buildings: \$283,855.00. Requested Valuation: Land: \$3,700.00. Buildings: \$2,945.00 Dwelling: \$200,000.00 Total Land and Buildings: \$206,645.00. Assessors recommendation: An error was discovered in the calculation of the depreciation during the last review. Correct error and update valuation.

After discussion it was moved by Pavelka and seconded by Shaw to accept the testimony and evidence presented which indicates clerical errors and move to correct such errors for protest #22-01 and #22-02. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson. Motion carried.

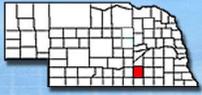
Robin Gilbert, County Treasurer presented Motor Vehicle Exemption applications.

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

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

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



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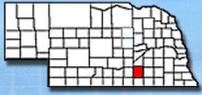
Motion by Shaw and seconded by Samuelson to approve the exemption application for Midland Area Agency on Aging for renewal of a motor vehicle exemption of a 2015 Dodge Sport Van and a 2010 Ford Cutaway Van as recommended by the County Treasurer. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt, Fintel and Johnson. Motion carried.

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 and a 2020 Dodge Grand Caravan as recommended by the County Treasurer. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson. Motion carried.

Motion by Samuelson and seconded by Schmidt to adjourn this meeting at 12:29 P.M. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Cassie Aksamit, County Clerk
Chairman

L. Wayne Johnson,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 12, 2022 at 1:00 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 12, 2022 as per public notice posted in various locations on July 7, 2022 a copy of the notice 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, Fintel, Shaw 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 Johnson that the open meeting law information was located on west wall in the back of the meeting room.

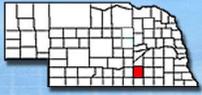
Motion by Bitterman and seconded by Fintel to approve the minutes of the meeting held June 21, 2022 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

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 2022 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2022 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.) Motion by Shaw and seconded by Pavelka to enter into the record of these proceeding to 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 2022 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2022 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. On roll call yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson. Motion carried.

Luis Graterol was present to interpret for Jose Reynoso Rafael.

Protest #22-03: Jose Reynoso Rafael: Lots 19-20 Original Town of Harvard. Protested Valuation: Land: \$2,850.00 Buildings: \$69,650.00 Total Land and Buildings: \$72,500.00. Requested Valuation: Land: \$2,850.00 Buildings: \$27,150.00 Total Land and Buildings: \$30,000.00. Assessor's recommendation: to lower the value due to the condition of the property.

Protest #22-04: Philby James E. Living Trust: Bldg 1 SHED 7 Lot 24 (NAD) ARE B-1 18-7-8-AC:1.77. Protested Valuation: Land: \$3,345.00 Buildings: \$103,405.00 Total Land and Buildings: \$106,750.00. Requested Valuation: Land: \$3,345.00 Buildings:



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\$52,650.00 Total Land and Buildings: \$55,995.00. Assessor's recommendation: to lower the value due to the condition of the property.

Protest #22-05: Steve Mangers: Parcel 1114600. Protested Valuation: Land: \$3,230.00 Buildings: \$116,730.00 Total Land and Buildings: \$119,960.00. Requested Valuation: Land: \$3,230.00 Buildings: \$70,000.00 Total Land and Buildings: \$73,230.00. Assessor's recommendation: to correct the clerical error on heat.

Protest #22-06: Alton C. Jackson: BLDG 8 Shed 9 Lot 13 PAR 10 PG3 NAD Area B2 16-7-8-AC 2.140. Protested Valuation: Land: \$4,045.00 Buildings: \$105,625.00 Total Land and Buildings: \$109,670.00. Requested Valuation: Land: \$4,045.00 Buildings: \$54,015.00 Total Land and Buildings: \$58,060.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #22-10: Jeffrey E. McClellan (Four Star Storage): Bldg 1 & Shed 3 Lot 4 NAD Area B1 STR 18-07-08. Protested Valuation: Land: \$3,345.00 Buildings: \$103,405.00 Total Land and Buildings: \$106,750.00. Requested Valuation: Land: \$5,000.00 Buildings: \$80,000.00 Total Land and Buildings: \$85,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

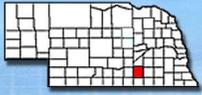
Protest #22-11: Jeffrey E. McClellan (Four Star Storage): Bldg 1 & Shed 20 Lot 6 Par 3 PG 1 NAD Area B-1. Protested Valuation: Land: \$2,720.00 Buildings: \$109,405.00 Total Land and Buildings: \$112,125.00. Requested Valuation: Land: \$5,000.00 Buildings: \$80,000.00 Total Land and Buildings: \$85,000.00. Assessor's recommendation: to lower the value to stay within the parameters required by the State of Nebraska.

Protest #22-12: Jeffrey E. McClellan (Four Star Storage): Bldg 1 & Shed 19 Lot 7 Par 3 PG 1 NAD Area B-1 18-7-8 STR 18-07-08. Protested Valuation: Land: \$2,855.00 Buildings: \$103,405.00 Total Land and Buildings: \$106,260.00. Requested Valuation: Land: \$5,000.00 Buildings: \$80,000.00 Total Land and Buildings: \$85,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #22-13: Jeffrey E. McClellan: Bldg 1 & Shed 36 Lot 12 Par 3 PG1 NAD Area B1 STR 18-07-08. Protested Valuation: Land: \$2,930.00 Buildings: \$103,405.00 Total Land and Buildings: \$106,335.00. Requested Valuation: Land: \$5,000.00 Buildings: \$80,000.00 Total Land and Buildings: \$85,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #22-14: Jeffrey E. McClellan: Bldg 1 & Shed 21 Lot 16 NAD Area B-1 STR 18-07-08. Protested Valuation: Land: \$3,590.00 Buildings: \$182,355.00 Total Land and Buildings: \$185,945.00. Requested Valuation: Land: \$5,000.00 Buildings: \$127,500.00 Total Land and Buildings: \$132,500.00. Assessor's recommendation: lower the valuation to correct the square footage of office space and remove heat.

Protest #22-15: Jeffrey E. McClellan (Four Star Storage): Bldg 1 Shed 23 Lot 18 Par 3 PG1 NAD Area B1 STR 18-07-08. Protested Valuation: Land: \$3,025.00 Buildings: \$103,405.00 Total Land and Buildings: \$106,430.00. Requested Valuation: Land:



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\$5,000.00 Buildings: \$80,000.00 Total Land and Buildings: \$85,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #22-16: Jeffrey E. McClellan: Bldg 1 Shed 6 Lot 23 NAD Area B-1 STR 18-07-08. Protested Valuation: Land: \$3,345.00 Buildings: \$103,405.00 Total Land and Buildings: \$106,750.00. Requested Valuation: Land: \$5,000.00 Buildings: \$80,000.00 Total Land and Buildings: \$85,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #22-08: Matt Friend Truck Equipment, INC (Scott Friend): BLDG 1 Shed 66 Lot 44 Par 3 PG 2 NAD AREA B-1 17-7-8 AC: 1.830. Protested Valuation: Land: \$3,460.00 Buildings: \$154,245.00 Total Land and Buildings: \$157,705.00. Requested Valuation: Land: \$3,460.00 Buildings: \$111,587.00 Total Land and Buildings: \$115,047.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #22-09: Matt Friend Truck Equipment, INC (Scott Friend): BLDG 1 Shed 67 Lot 45 Par 3 PG 2 NAD AREA B-1 17-7-8 AC: 1.830. Protested Valuation: Land: \$3,460.00 Buildings: \$108,440.00 Total Land and Buildings: \$111,900.00. Requested Valuation: Land: \$3,460.00 Buildings: \$66,848.00 Total Land and Buildings: \$70,308.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

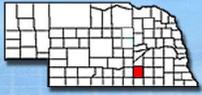
Protest #22-07: Sunrise Composites, Jim Zade: Bldg 8 SH10 LOT 12 PAR 10 PG 3 (NAD) AREA B-2 S-T-R 16-07-08 Acres 2.140. Protested Valuation: Land: \$4,045.00 Buildings: \$201,905.00 Total Land and Buildings: \$205,950.00. Requested Valuation: Land: \$4,045.00 Buildings: \$106,580.00 Total Land and Buildings: \$110,625.00. Assessor's recommendation: to correct the clerical error.

After discussion the following decisions were made:

Motion by Fintel and seconded by Pavelka to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #s: 22-06; 22-08; 22-09; 22-10; 22-12; 22-13; 22-15 and 22-16. On roll call, yea: Schmidt, Fintel, Shaw, Bitterman, Samuelson, Pavelka and Johnson. Motion carried.

Motion by Bitterman 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: 22-05 and 22-07. On roll call, yea: Fintel, Shaw, Bitterman, Pavelka, Schmidt and Johnson; abstain: Samuelson. Motion carried.

Motion by Pavelka and seconded by Samuelson, that after review of the property to lower the value and stay within the parameters of the State of Nebraska for protest #s: 22-11. On roll call, yea: Shaw, Bitterman, Samuelson, Pavelka, Schmidt, Fintel and Johnson. Motion carried.



Clay Board of Equalization Minutes



Motion by Shaw and seconded by Fintel to lower the valuation after receiving information at the decision hearing for protest #s: 22-14. On roll call, yea: Bitterman, Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson. Motion carried.

Motion by Bitterman and seconded by Schmidt, that after inspection and review to lower the value due to the condition of the property for protest #s: 22-03 and 22-04. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

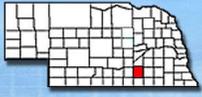
Protest #22-01 and #22-02 were acted on during the June 28, 2022 Board of Equalization meeting.

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

Motion by Shaw and seconded by Bitterman to adjourn this meeting at 3:16 P.M. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Cassie Aksamit, County Clerk
Chairman

L. Wayne Johnson,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 19, 2022 at 9:51 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 19, 2022 as per public notice given in the Clay County News on July 13, 2022 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 July 12, 2022 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.

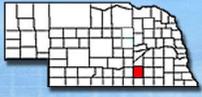
Motion by Fintel and seconded by Shaw to approve the minutes of the meeting held July 12, 2022 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Brenda Hansen, Clay County Assessor presented and discussed a Report of Destroyed Real Property. Motion by Pavelka and seconded by Bitterman to approve the reassessment value on Form #425 Report of Destroyed Property on #ID 297900 as recommended by the County Assessor. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Motion by Shaw and seconded by Samuelson to adjourn this meeting at 9:54 A.M. On roll call, yea: Schmidt, Fintel, Shaw, Bitterman, Samuelson, Pavelka and Johnson. Motion carried.

Cassie Aksamit, Clay County Clerk
Chairman

L. Wayne Johnson,



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 26, 2022 at 12:05 PM

The Clay County Board of Supervisors acting as the Board of Equalization met July 26, 2022 as per public notice given in the Clay County News on July 20, 2022 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, Fintel and Johnson; absent: Schmidt and Shaw. Minutes of the meeting July 19, 2022 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 19, 2022 as mailed. On roll call, yea: Samuelson, Pavelka, Fintel, Bitterman and Johnson; absent: Schmidt and Shaw. Motion carried.

Gerald Schmidt joined the meeting.

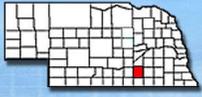
Brenda Hansen, County Assessor presented and discussed the over/under valued real estate listing. Motion by Fintel and seconded by Samuelson to approve the over/under valuation changes on Parcel ID #'s 1103500, 497800, 247200, 151501, 151502, 620100, 620200, 297900 and 577100 and authorize the chairman to sign. On roll call, yea: Pavelka, Schmidt, Fintel, Bitterman, Samuelson and Johnson; absent: Shaw. Motion carried.

Brenda presented tax list corrections #2087 through #2096 for review for omitted property. Motion by Samuelson and seconded by Schmidt to approve tax list corrections #2087 through #2096 as recommended by the County Assessor. On roll call, yea: Schmidt, Fintel, Bitterman, Samuelson, Pavelka and Johnson; absent: Shaw. Motion carried.

Motion by Fintel and seconded by Bitterman to adjourn this meeting at 12:16 P.M. On roll call, yea: Fintel, Bitterman, Samuelson, Pavelka, Schmidt and Johnson; absent: Shaw. Motion carried.

Cassie Aksamit, Clay County Clerk

L. Wayne Johnson, Chairman



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, August 16, 2022 at 10:42 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met August 16, 2022 as per public notice given in the Clay County News on August 10, 2022 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 July 26, 2022 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.

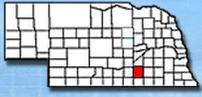
Motion by Fintel and seconded by Shaw to approve the minutes of the meeting held July 26, 2022 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Bitterman and Johnson; abstain: Shaw. Motion carried.

Brenda Hansen, County Assessor was unable to attend the meeting. The tax list corrections for valuation change and omitted property were provided to the Board prior to the meeting. Motion by Pavelka and seconded by Schmidt to approve the tax list corrections #2097 through #3000 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 Samuelson to adjourn this meeting at 10:45 A.M. On roll call, yea: Schmidt, Fintel, Shaw, Bitterman, Samuelson, Pavelka and Johnson. Motion carried.

Cassie Aksamit, Clay County Clerk

L. Wayne Johnson, Chairman



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, September 27, 2022 at 11:06 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met September 27, 2022 as per public notice given in the Clay County News on September 22, 2022 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 James Pavelka presided with roll call showing the following present: Scott Bitterman, Gerald Schmidt, Dick Shaw and James Pavelka; absent: Eric Samuelson, Ivan Fintel and L. Wayne Johnson. Minutes of the meeting August 16, 2022 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 posted on the back west wall.

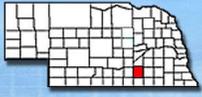
Motion by Schmidt and seconded by Shaw to approve the minutes of the meeting held August 16, 2022 as mailed. On roll call, yea: Gerald Schmidt, Dick Shaw, Scott Bitterman and James Pavelka; absent: Eric Samuelson, Ivan Fintel and L. Wayne Johnson. Motion carried.

Robin Gilbert, County Treasurer was present to discuss the vehicle exemption application. Motion by Schmidt and seconded by Shaw to approve exemption application for Head Start Child & Family Development Program Inc for motor vehicle exemption for a 2016 Chevrolet Cutaway G4500 as recommended by the County Assessor. On roll call, yea: Dick Shaw, Scott Bitterman, Gerald Schmidt and James Pavelka; absent: Eric Samuelson, Ivan Fintel and L. Wayne Johnson. Motion carried.

Motion by Bitterman and seconded by Shaw to adjourn this meeting at 11:10 A.M. On roll call, yea: Scott Bitterman, Gerald Schmidt, Dick Shaw and James Pavelka; absent: Eric Samuelson, Ivan Fintel and L. Wayne Johnson. Motion carried.

Cassie Aksamit, Clay County Clerk

James Pavelka, Vice-Chairman



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 18, 2022 at 11:24 A.M. (following adjournment of Board of Supervisors meeting)

The Clay County Board of Supervisors acting as the Board of Equalization met October 18, 2022 as per public notice given in the Clay County News on October 12, 2022 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 September 27, 2022 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 Shaw and seconded by Schmidt to approve the minutes of the meeting held September 27, 2022 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Cassie Aksamit, County Clerk and Robin Gilbert, County Treasurer 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 levies were set as presented.

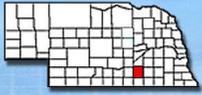
Motion by Fintel and seconded by Bitterman to set the levies for the Clay County Townships, Fire Districts and the Clay County Ag Society as presented. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Townships: **School Creek** 0.005542; **Eldorado** 0.005108; **Harvard** 0.006223 **Leicester** 0.003927; **Inland** 0.007628; **Lynn** 0.005202; **Lewis** 0.006752; **Sutton** 0.005885; **Sheridan** 0.008803; **Marshall** 0.006028; **Lone Tree** 0.003273; **Glensvil** 0.008243; **Spring Ranch** 0.011559; **Fairfield** 0.003529; **Edgar** 0.006512; **Logan** 0.003753.

Fire Districts: **Sutton Rural Fire** General Fund 0.016879; **Harvard Rural Fire** General Fund 0.010658; **Trumbull Rural Fire** General Fund 0.011402, Sinking Fund 0.007450; Bond Fund 0.011141; **Clay Center Rural Fire** General Fund 0.012875, Sinking Fund 0.003339; **Fairfield Rural Fire** General Fund 0.011976, Sinking Fund 0.005679; **Glensvil Rural Fire** General Fund 0.007096, Sinking Fund 0.002042; **Edgar Rural Fire** General Fund 0.010661, Sinking Fund 0.004604.

Clay County Ag Society: General Fund 0.002914, Sinking Fund 0.000658, Building Fund 0.000047.

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



Clay Board of Equalization Minutes



County Levies: **General/Weed/Road** 0.256886; **Road Improvement Bond** 0.022663; and **Health** 0.007072.

Cities and Villages: **Sutton** General Fund 0.475911, Bond 0.276993, Community Center Fund 0.050000, Community Redevelopment Authority 0.007666; **Harvard** General Fund 0.500002, Bond 0.507918; **Trumbull** General Fund 0.188846, Bond 0.105642; **Saronville** General Fund 0.131377; **Clay Center** General Fund 0.500011 Bond 0.255259; **Glennville** General Fund 0.414929, Bond 0.141854; **Fairfield** General Fund 0.450001, Bond 0.088185; **Edgar** General Fund 0.448329, Bond 0.123605; **Ong** General Fund 0.450000; **Deweese** General Fund 0.353082.

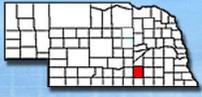
Schools: **Sutton** General Fund 0.642855, Special Building Fund 0.076644; **Harvard** General Fund 0.985448.

Clay County SIDS #1: General Fund 0.098545, Bond 0.094241.

Motion by Shaw and seconded by Samuelson to adjourn this meeting at 11:30 A.M. On roll call, yea: Fintel, Shaw, Bitterman, Samuelson, Pavelka, Schmidt and Johnson. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 25, 2022 at 10:58 A.M.
(Advanced notice stated times could be altered)

The Clay County Board of Supervisors acting as the Board of Equalization met October 25, 2022 as per public notice given in the Clay County News on October 19, 2022 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 L. Wayne Johnson presided with roll call showing the following present: Bitterman, Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson. Minutes of the meeting October 18, 2022 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 October 18, 2022 as mailed. On roll call, yea: Samuelson, Pavelka, Schmidt, Fintel, Shaw, Bitterman and Johnson. Motion carried.

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

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

Misc. Levies set and certified by others: SCHOOLS: *Adams Central Public Schools* General Fund 0.656127, Special Building Fund 0.052767, Bond Fund 0.075686; *Bruning Davenport School District #47A* General Fund 0.490000, Special Building Fund .010000; *Doniphan Trumbull School District #126* General Fund 0.885767, Building Fund 0.070444; *Shickley School District #54* General Fund 0.722027, Special Building Fund 0.050414, Qualified Capital Purposes 0.050818; *South Central Nebraska Unified District #5* General Fund 0.758494, Special Building Fund 0.023695 and Qualified Capital Purpose Fund 0.003250; *Blue Hill School District #74* General Fund 0.944311 and Special Building Fund 0.030404.

FIRE DISTRICTS: *Hastings Rural Fire* General Fund 0.020192, Sinking Fund 0.006155, Bond Fund 0.012458; *Lawrence Rural Fire* General Fund 0.012539 and Sinking Fund 0.006459.

E.S.U.'S: *E.S.U. #5* General Fund 0.015000; *E.S.U. #6* General Fund 0.015000 and Bond Fund 0.000635. *E.S.U. #9* General Fund .015000.



Clay Board of Equalization Minutes



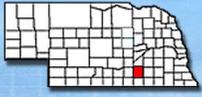
Natural Resources Districts: *Little Blue NRD* General Fund 0.020621; *Upper Big Blue NRD* General Fund 0.022015.

Central Community College: General 0.067262, Capital Improvement 0.018320 and Haz. Mat. 0.004690.

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

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, December 20, 2022 at 10:32 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met December 20, 2022 as per public notice given in the Clay County News on December 14, 2022 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: Samuelson, Pavelka, Schmidt, Fintel, Shaw and Johnson; absent: Bitterman. Minutes of the meeting October 25, 2022 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 Schmidt to approve the minutes of the meeting held October 25, 2022 as mailed. On roll call, yea: Pavelka, Schmidt, Fintel, Shaw, Samuelson and Johnson; absent: Bitterman. Motion carried.

Brenda Hansen, County Assessor presented the tax list correction for clerical error. Motion by Shaw and seconded by Schmidt to approve tax list correction #3001 as recommended by the County Assessor. On roll call, yea: Schmidt, Fintel, Shaw, Samuelson, Pavelka and Johnson; absent: Bitterman. Motion carried.

Motion by Fintel and seconded by Samuelson to adjourn this meeting at 10:47 A.M. On roll call, yea: Fintel, Shaw, Samuelson, Pavelka, Schmidt and Johnson; absent: Bitterman. Motion carried.

Cassie Aksamit, Clay County Clerk

L. Wayne Johnson, Chairman