



Clay Board of Equalization Minutes



COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, January 24, 2023 at 11:44 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met January 24, 2023 as per public notice given in the Clay County News on January 18, 2023 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, Becker, Pavelka, Shaw, Fintel and Johnson; absent: Bitterman. Minutes of the meeting held December 20, 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 Samuelson to approve the minutes of the meeting held December 20, 2022 as mailed. On roll call, yea: Becker, Pavelka, Fintel, Shaw, Samuelson and Johnson; absent: Bitterman. Motion carried.

Brenda Hansen, Assessor presented tax list corrections #3002 through #3007. Motion by Samuelson and seconded by Shaw to approve tax list corrections #3002 through #3007 as recommended by the County Assessor. On roll call, yea: Pavelka, Fintel, Shaw, Samuelson, Becker and Johnson; absent: Bitterman. Motion carried.

Motion by Pavelka and seconded by Samuelson to adjourn this meeting at 11:53 A.M. On roll call, yea: Fintel, Shaw, Samuelson, Becker, Pavelka and Johnson; absent: Bitterman. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, February 21, 2023 at 11:33 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met February 21, 2023 as per public notice given in the Clay County News on February 15, 2023 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, Becker, Pavelka, Fintel, Shaw, and Johnson. Minutes of the meeting held January 24, 2023 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 Shaw to approve the minutes of the meeting held January 24, 2023 as mailed. On roll call, yea: Samuelson, Becker, Pavelka, Fintel, Shaw, Bitterman and Johnson. Motion carried.

The public hearing for the permissive application was held to review the eligibility of a permissive exemption on parcel #8299. Motion by Fintel and seconded by Bitterman to accept the recommendation of the Assessor and approve the request for permissive exemption on parcel #8299. On roll call, yea: Becker, Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Motion by Samuelson and seconded by Pavelka to adjourn this meeting at 12:09 P.M. On roll call, yea: Pavelka, Fintel, Shaw, Bitterman, Samuelson, Becker and Johnson. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, March 21, 2023 at 12:06 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met March 21, 2023 as per public notice given in the Clay County News on March 15, 2023 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, Becker, Pavelka, Fintel, Shaw and Johnson; absent: Samuelson. Minutes of the meeting held February 21, 2023 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 Becker to approve the minutes of the meeting held February 21, 2023 as mailed. On roll call, yea: Becker, Pavelka, Fintel, Shaw, Bitterman and Johnson; absent: Samuelson. Motion carried.

Brenda Hansen, County Assessor presented Tax List Correction #3008 for omitted personal property. Motion by Shaw and seconded by Pavelka to accept the recommendation of the Assessor and approve the tax list correction #3008. On roll call, yea: Pavelka, Fintel, Shaw, Bitterman, Becker and Johnson; absent: Samuelson. Motion carried.

Motion by Fintel and seconded by Pavelka to adjourn this meeting at 12:07 P.M. On roll call, yea: Fintel, Shaw, Bitterman, Becker, Pavelka and Johnson; absent: Samuelson. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, April 18, 2023, at 11:04 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met April 18, 2023, as per public notice given in the Clay County News on April 12, 2023, 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: Becker, Pavelka, Shaw and Johnson; absent: Bitterman, Samuelson and Fintel. Minutes of the meeting held March 21, 2023, 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 Shaw to approve the minutes of the meeting held March 21, 2023 as mailed. On roll call, yea: Pavelka, Shaw, Becker and Johnson. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections #3009-3016. Motion by Shaw and seconded by Becker to accept the recommendation of the Assessor and approve the tax list correction #3009-3016. On roll call, yea: Shaw, Becker, Pavelka and Johnson. Motion carried.

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

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, May 23, 2023, at 9:42 AM.

The Clay County Board of Supervisors acting as the Board of Equalization met May 23, 2023, as per public notice given in the Clay County News on May 17, 2023, a copy of the proof of publication being on file in the County Clerk's Office. The availability of the agenda was communicated in advance notice of the meeting. Chairman Johnson presided with roll call showing the following present: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Minutes of the meeting held April 18, 2023, 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 Shaw to approve the minutes of the meeting held April 18, 2023 as mailed. On roll call, yea: Samuelson, Becker, Pavelka, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections #3017-3020. Motion by Samuelson and seconded by Bitterman to accept the recommendation of the Assessor and approve the tax list corrections #3017-3020. On roll call, yea: Becker, Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Motion by Shaw and seconded by Bitterman to adjourn this meeting at 9:59 A.M. On roll call, yea: Pavelka, Fintel, Shaw, Bitterman, Samuelson, Becker and Johnson. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, June 13, 2023, at 11:03 AM.

The Clay County Board of Supervisors acting as the Board of Equalization met June 13, 2023, as per public notice given in the Clay County News on June 7, 2023, a copy of the proof of publication being on file in the County Clerk's Office. The availability of the agenda was communicated in advance notice of the meeting. Chairman Johnson presided with roll call showing the following present: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Minutes of the meeting held May 23, 2023, 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 Bitterman and seconded by Fintel to approve the minutes of the meeting held May 23, 2023 as mailed. On roll call, yea: Samuelson, Becker, Pavelka, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections for omitted property changes #3021-3030. Motion by Samuelson and seconded by Bitterman to accept the recommendation of the Assessor and approve Tax List Corrections #3021-3030. On roll call, yea: Becker, Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Hansen presented proposed over/under valuation changes to real property listings. Motion by Samuelson and seconded by Becker to approve the proposed over/under valuation changes on real property listings as recommended by the County Assessor and authorize the Assessor to send notices to the respective property owners. On roll call, yea: Pavelka, Fintel, Shaw, Bitterman, Samuelson and Becker; Abstain: Johnson. Motion carried.

Motion by Bitterman and seconded by Samuelson to adjourn this meeting at 12:09 P.M. On roll call, yea: Fintel, Shaw, Bitterman, Samuelson, Becker, Pavelka and Johnson. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, June 20, 2023, at 11:19 AM.

The Clay County Board of Supervisors acting as the Board of Equalization met June 20, 2023, as per public notice given in the Clay County News on June 14, 2023, a copy of the proof of publication being on file in the County Clerk's Office. The availability of the agenda was communicated in advance notice of the meeting. Chairman Johnson presided with roll call showing the following present: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Minutes of the meeting held June 13, 2023, 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 Bitterman and seconded by Shaw to approve the minutes of the meeting held June 13, 2023 as mailed. On roll call, yea: Samuelson, Becker, Pavelka, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections for omitted property changes #3031-3039. Motion by Fintel and seconded by Bitterman to accept the recommendation of the Assessor and approve Tax List Corrections #3031-3039. On roll call, yea: Becker, Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Hansen presented proposed over/under values on real property listings. Motion by Becker and seconded by Pavelka to approve the proposed over/under values on real property listings as recommended by the County Assessor. On roll call, yea: Pavelka, Fintel, Shaw, Bitterman, Samuelson, Becker and Johnson. Motion carried.

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

Robin Gilbert, County Treasurer provided the Vehicle exemption applications for 2023.

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

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

Motion by Bitterman and seconded by Shaw to approve the exemption application for Head Start Child & Family Development Program INC for renewal of motor vehicle exemption for 2011 Dodge Caravan, a 2019 Toyota Camry, a 2019 Ford Fusion, 2019 Toyota Sienna, and 2016 Chevrolet Express Cutaway G4500 as recommended by the County Treasurer. On roll call, yea: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

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

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

Motion by Fintel and seconded by Bitterman to approve the exemption application for Sutton Community Home Inc for renewal of a motor vehicle exemption of a 2007 Ford Cutaway Van, a 2007 Chevrolet Sport Utility and a 2020 Dodge Grand Caravan as recommended by the County Treasurer. On roll call, yea: Pavelka, Fintel, Shaw, Bitterman, Samuelson, Becker and Johnson. Motion carried.

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

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 11, 2023 at 11:00 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 11, 2023 as per public notice posted in various locations on July 5, 2023 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. James Pavelka, Vice-Chairman presided with roll call showing the following present: Bitterman, Samuelson, Becker, Fintel, Shaw and Pavelka; absent: 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 Vice-Chairman Pavelka 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 20, 2023 as mailed. On roll call, yea: Samuelson, Becker, Fintel, Shaw, Bitterman and Pavelka. 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 2023 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2023 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 Bitterman 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 2023 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2023 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. On roll call yea: Becker, Fintel, Shaw, Bitterman, Samuelson and Pavelka. Motion carried.

Protest #23-30: Story Enterprises LLC (John Story): S 54' Lot 1 Blk 15 First Addition of Clay Center. Protested Valuation: Land: \$6,370.00 Buildings: \$77,190.00 Total Land and Buildings: \$83,560.00. Requested Valuation: Land: \$5,000.00 Buildings: \$40,000.00 Total Land and Buildings: \$45,000.00. Assessor's recommendation: to lower the value due to the condition of the property.

Protest #23-31: Story Enterprises LLC (John Story): Lots 11 & 12 Ellers Addition of Clay Center. Protested Valuation: Land: \$9,800.00 Buildings: \$29,115.00 Total Land and Buildings: \$38,915.00. Requested Valuation: Land: \$5,000.00 Buildings: \$18,000.00 Total Land and Buildings: \$23,000.00. Assessor's recommendation: to lower the value due to the condition of the property.

Protest #23-32: Story Enterprises LLC (John Story): Lots 7 & 8 Blk 1 Kincaids Addition of Clay Center. Protested Valuation: Land: \$10,550.00 Buildings: \$75,005.00 Total Land and Buildings: \$85,555.00. Requested Valuation: Land: \$8,000.00 Buildings: \$58,435.00 Total Land and Buildings: \$66,435.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-03: Ray Arnold: Section 18 Pt S ½ SE ¼. Protested Valuation: Land: \$71,845.00 Buildings: \$0.00 Total Land and Buildings: \$71,845.00. Requested Valuation: Land: \$60,000.00 Buildings: \$0.00 Total Land and Buildings: \$60,000.00. Assessor's recommendation: to change the valuation after receiving FSA certification information.

Protest #23-01: David Studnicka: Lot 6 Blk 2 Detweilers Addition of Clay Center. Protested Valuation: Land: \$6,160.00 Buildings: \$10,530.00 Total Land and Buildings: \$16,690.00. Requested Valuation: Land: \$1,160.00 Buildings: \$0.00 Total Land and Buildings: \$1,160.00. Assessor's recommendation: to lower the value due to the condition of the property.

Protest #23-02: Randall Douglas Gould: Pt NE ¼ 35-8-5. Protested Valuation: Land and Buildings: \$267,465.00. Requested Valuation: Land and Buildings: \$258,715.00. Assessor's recommendation: to correct the clerical error.

Protest #23-24: Joan Majors (Swaying Pines): Pt N ½ NE ¼ 25-8-5. Protested Valuation: Land: \$7,655.00 Buildings: \$0.00 Total Land and Buildings: \$7,655.00. Requested Valuation: Land: \$4,000.00 Buildings: \$0.00 Total Land and Buildings: \$4,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-27: Clifford C. Heftie: S 75' of Lots 1-3; all of Lots 4-8 and 11-14 and part of RR ROW Blk 5 Detweilers Addition of Clay Center. Protested Valuation: Total Land and Buildings: \$17,700.00. Requested Valuation: Land: \$5,390.00 Buildings: \$150.00 Total Land and Buildings: \$5,540.00. Assessor's recommendation: to lower the valuation after recent information was presented.

Protest #23-41: Barbee LLC: Pt Blk 37 First Addition City of Sutton. Protested Valuation: Land: \$31,285.00 Buildings: \$2,295.00 Total Land and Buildings: \$33,580.00. Requested Valuation: Land: \$8,850.00 Buildings: \$1,500.00 Total Land and Buildings: \$10,350.00. Assessor's recommendation: lower the valuation after recent information was presented.

After discussion the following decisions were made:

Motion by Bitterman and seconded by Shaw to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #s: 23-24 and 23-32. On roll call, yea: Fintel, Shaw, Bitterman, Samuelson, Becker and Pavelka. Motion carried.

Motion by Fintel and seconded by Samuelson to accept the testimony and evidence presented during the hearing which indicates a clerical error and move to correct such error for protest #s: 23-02. On roll call, yea: Shaw, Bitterman, Samuelson, Becker, Fintel and Pavelka. Motion carried.

Motion by Bitterman and seconded by Shaw, that after review of the property to lower the value after receiving information presented at the protest hearing for protest #s: 23-27 and 23-41. On roll call, yea: Bitterman, Samuelson, Becker, Fintel, Shaw and Pavelka. Motion carried.

Motion by Fintel and seconded by Samuelson, that after inspection and review to lower the value due to the condition of the property for protest #s: 23-01, 23-30 and 23-31. On roll call, yea: Samuelson, Becker, Fintel, Shaw, Bitterman and Pavelka. Motion carried.

Motion by Samuelson and seconded by Bitterman, to change the valuation after receiving FSA information for protest #s: 23-03. On roll call, yea: Becker, Fintel, Shaw, Bitterman, Samuelson and Pavelka. Motion carried.

Motion by Fintel and seconded by Samuelson to adjourn this meeting at 12:45 P.M. On roll call, yea: Fintel, Shaw, Bitterman, Samuelson, Becker and Pavelka. Motion carried.

Cassie Aksamit, County Clerk

James Pavelka, Vice-Chairman

COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 18, 2023, at 1:00 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 18, 2023, as per public notice given in the Clay County News on July 12, 2023, 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, Board Chairman presided with roll call showing the following present: Bitterman, Samuelson, Becker, Pavelka, 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 Board 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 Pavelka to approve the minutes of the meeting held July 11, 2023, as mailed. On roll call, yea: Samuelson, Becker, Pavelka, Fintel, Shaw and Bitterman; abstain; 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 2023 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2023 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 Bitterman 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 the property record card and improvement worksheet; Data used for 2023 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2023 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. On roll call yea: Becker, Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Louise with Stanard Appraisal was present during meeting.

Protest #23-14: Damon Bucy: Lots 13, 14, 15 & W 10' of Lot 16 Block 4 Original Town of Glenvil. Protested Valuation: Land: \$6,740.00 Buildings: \$61,925.00 Total Land and Buildings: \$68,665.00. Requested Valuation: Total Land and Buildings: \$24,000.00. Assessor's recommendation: to lower the valuation to stay within the parameters required by the State of Nebraska.

Protest #23-16: Nicole L. Thompson f/k/a Nicole L. Hudson: Lots 1-2-3 Block 3 Ellers Addition of Clay Center. Protested Valuation: Land: \$11,550.00 Buildings: \$63,830.00 Total Land and Buildings: \$75,380.00. Requested Valuation: Land: \$11,550.00 Buildings: \$31,300.00 Total Land and Buildings: \$42,850.00. Assessor's recommendation: to lower the valuation to stay within the parameters required by the State of Nebraska.

Protest #23-26: Lakyn Mau: Pt Lot 9 of 2-7-5 Inc Lands of Sutton. Protested Valuation: Land: \$5,295.00 Buildings: \$235,740.00 Total Land and Buildings: \$241,035.00 Requested Valuation: Land: \$2,500.00 Buildings: \$168,020.00 Total Land and Buildings: \$170,520.00 Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-28: Tony Huber: S1/2 Lot 10 & Lots 11 & 12 Block 30 1st Addition of Sutton. Protested Valuation: Land: \$4,200.00 Buildings: \$197,445.00 Total Land and Buildings: \$201,645.00. Requested Valuation: Land: \$4,200.00 Buildings: \$160,000.00 Total Land and Buildings: \$ 164,200.00 Assessor's recommendation: lower the value to equalize with other like property.

Protest #23-38: Theresa Ulmer: Lots 5 & 6 Blk 17 1st Addition of Sutton. Protested Valuation: Land: \$4,370.00 Buildings: \$135,655.00 Total Land and Buildings: \$140,025.00. Requested Valuation: Land: \$4,370.00 Buildings: \$100,000.00 Total Land and Buildings: \$104,370.00 Assessor's recommendation: lower the valuation after recent information was presented.

Protest #23-10: Pam Maynard: E1/2 Lot 10 and Lots 11 & 12 & ½ Vac Alley Block 3 Hodges Addition of Edgar. Protested Valuation: Land: \$ 6,030.00 Buildings: \$0.00 Total Land and Buildings: \$6,030.00. Requested Valuation: Land: \$2,275.00 Buildings: \$0.00 Total Land and Buildings: \$2,275.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-11: Pam Maynard: S1/2 Lots 7 & 8 Blk 2 Hodges Addition of Edgar. Protested Valuation: Land: \$2,980.00 Buildings: \$0.00 Total Land and Buildings: \$2,980.00 Requested Valuation: Land: \$1,126.00 Buildings: \$0.00 Total Land and Buildings: \$1,126.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-12: Pam Maynard: W 23' of Lot 2 and Lot 3 & ½ Vac Alley Blk 2 Original Town of Edgar. Protested Valuation: Land: \$4,330.00 Buildings: \$0.00 Total Land and Buildings: \$4,330.00 Requested Valuation: Land: \$1,636.00 Buildings: \$0.00 Total Land and Buildings: \$1,636.00 Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-13: Pam Maynard: Lot 4 & E 30' of Lot 5 Blk 2 Hodges Addition of Edgar. Protested Valuation: Land: \$4,525.00 Buildings: \$133,215.00 Total Land and Buildings: \$137,740.00 Requested Valuation: Land: \$1,709.00 Buildings: \$133,215.00 Total Land and Buildings: \$134,924.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-39: Daryl Scott: Lots 17 - 20 Blk 13 Kissinger's 1st Addition of Glenvil. Protested Valuation: Land: \$8,750.00 Buildings: \$48,305.00 Total Land and Buildings: \$57,055.00 Requested Valuation: Land: \$8,750.00 Buildings: \$39,200.00 Total Land and Buildings: \$47,950.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-40: Daryl Scott: Lots 7-8-9-10 Blk 11 Kissinger's 1st Addition of Glenvil. Protested Valuation: Land: \$8,750.00 Buildings: \$121,315.00 Total Land and Buildings: \$130,065.00 Requested Valuation: Land: \$8,750.00 Buildings: \$98,455.00 Total Land and Buildings: \$107,105.00. Assessor's recommendation: to lower the value due to the condition of the property.

Protest #23-25: Larry K. Rains: W ½ & SE ¼ of Lot 5 Lusk Subdivision of Fairfield. Protested Valuation: Land: \$10,670.00 Buildings: \$60,805.00 Total Land and Buildings: \$71,475.00 Requested Valuation: Buildings: \$184,000.00. Assessor's recommendation: raise the valuation after receiving information at the protest hearing.

Protest #23-06: John Miller: Lots 7-9 Blk 23 Clark's 2nd Addition of Sutton. Protested Valuation: Land: \$12,615.00 Buildings: \$0.00 Total Land and Buildings: \$12,615.00 Requested Valuation: Land: \$2,500.00 Buildings: \$0.00 Total Land and Building: \$2,500.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-29: Jon & Corina Kuta: PT SW ¼ SW ¼ 6-8-5. Protested Valuation: Land: \$31,900.00 Buildings: \$165,695.00 Total Land and Buildings: \$197,595. Requested Valuation: Land: \$26,800.00 Buildings: \$100,000.00 Total Land and Buildings: \$126,800.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-33: Jerry Karmazin: S 22' of Lot 526 all of Lots 527 & 528 & ½ Vac Fillmore St & ½ Vac Alley Original Town of Harvard. Protested Valuation: Land: \$12,405.00 Buildings: \$0.00 Total Land and Buildings: \$12,405.00. Requested Valuation: Land: \$5,000.00 Buildings: \$0.00 Total Land and Buildings: \$5,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-04: Mohammad Koohmaraie: Lot 2 Blk 2 Pheasant View Subdivision of Clay Center. Protested Valuation: Land: \$25,300.00 Requested Valuation: Land: \$11,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-05: Mohammad Koohmaraie: Lot 1 Blk 2 Pheasant View Subdivision of Clay Center. Protested Valuation: Land: \$53,850.00 Buildings: \$328,355.00 Total Land and Buildings: \$382,205.00. Requested Valuation: Land: \$14,430.00 Buildings: \$328,355.00 Total Land and Buildings: \$342,785.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-09: Larry Herman: Lot 5 Blk 6 Pheasant View Subdivision of Clay Center. Protested Valuation: Land: \$39,395.00 Buildings: \$231,710.00 Total Land and Buildings: \$274,095.00. Requested Valuation: Land: \$12,000.00 Buildings: \$240,000.00 Total Land and Buildings: \$252,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-07: Tami Heinrichs & Gregory Heinrichs: Lot 6 Blk 1 Pheasant View Subdivision of Clay Center. Protested Valuation: Land: \$53,465.00 Buildings: \$256,485.00 Total Land and Buildings: \$309,950.00. Requested Valuation: Land: \$13,960.00 Buildings: \$256,485.00 Total Land and Buildings: \$270,445.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-08: LTD, LLC (L. Wayne Johnson): Lot 1 Blk 3 Pheasant View Subdivision of Clay Center. Protested Valuation: Land: \$27,215.00 Total Land and Buildings: \$27,215.00. Requested Valuation: Land: \$14,845.00 Total Land and Buildings: \$14,845.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-35: Laurel Gremm: Lot 3 Blk 2 Pheasant View Subdivision of Clay Center. Protested Valuation: Land: \$54,235.00 Buildings: \$387,440.00 Total Land and Buildings: \$441,675.00. Requested Valuation: Land: \$15,000.00 Buildings: \$387,440.00 Total Land and Buildings: \$402,440.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-34: John & Laurel Kohmetscher: E ½ SE ¼ of 1-5-7. Protested Valuation: Land: \$437,220.00 Buildings: \$389,925.00 Total Land and Buildings: \$827,145.00. Requested Valuation: Land: \$437,220.00 Buildings: \$372,529.00 Total Land and Buildings: \$809,749.00. Assessor's recommendation: lower the valuation after recent information was presented.

Protest #23-37: Joe and Jen Wiechman: Lot 4 Blk 3 Pheasant View Subdivision of Clay Center. Protested Valuation: Land: \$ 36,440.00 Total Land and Buildings: \$36,440.00 Requested Valuation: Land: \$11,000.00 Total Land and Buildings: \$11,000.00. Assessor's recommendation: lower the value to equalize with other like property.

Protest #23-17: Rocking Thunder (Joan Majors): Lots 5 & 6 Blk 14 Clark's 2nd Addition of Sutton. Protested Valuation: Land: \$5,750.00 Buildings: \$42,280.00 Total Land and Buildings: \$48,030.00. Requested Valuation: Land: \$2,000.00 Buildings: \$20,000.00 Total Land and Buildings: \$22,000.00. Assessor's recommendation: to lower the valuation to stay within the parameters required by the State of Nebraska.

Protest #23-18: Rocking Thunder (Joan Majors): Lots 4 & 5 Blk 13 North Addition of Sutton. Protested Valuation: Land: \$5,695.00 Buildings: \$27,250.00 Total Land and Buildings: \$32,945.00. Requested Valuation: Land: \$4,000.00 Buildings: \$15,000.00 Total Land and Buildings: \$19,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-19: Rocking Thunder (Joan Majors): Lot 3 Blk 13 North Addition of Sutton. Protested Valuation: Land: \$5,190.00 Buildings: \$33,975.00 Total Land and Buildings: \$39,165.00 Requested Valuation: Land: \$2,000.00 Buildings: \$15,000.00 Total Land and Buildings: \$17,000.00. Assessor's recommendation: to lower the valuation to stay within the parameters required by the State of Nebraska.

Protest #23-20: Rocking Thunder (Joan Majors): Lots 14-18 Blk 26 Original Town of Sutton. Protested Valuation: Land: \$8,610.00 Buildings: \$21,740.00 Total Land and Buildings: \$30,350.00. Requested Valuation: Land: \$5,000.00 Buildings: \$8,000.00 Total Land and Buildings: \$13,000.00. Assessor's recommendation: lower value to equalize with other like property.

Protest #23-21: Rocking Thunder (Joan Majors): Lots 1-3 Blk 24 Original Town of Sutton. Protested Valuation: Land: \$4,620.00 Buildings: \$54,080.00 Total Land and Buildings: \$58,700.00. Requested Valuation: Land: \$ 2,000.00 Buildings: \$30,000.00 Total Land and Buildings: \$32,000.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-22: Rocking Thunder (Joan Majors): Lots 2-5 Blk 17 Original Town of Sutton. Protested Valuation: Land: \$ 3,820.00 Buildings: \$45,130.00 Total Land and Buildings:

\$48,950.00. Requested Valuation: Land: \$1,500.00 Buildings: \$15,000.00 Total Land and Buildings: \$16,500.00. Assessor's recommendation: lower value to equalize with other like property.

Protest #23-23: Rocking Thunder (Joan Majors): Lot 8 Blk 13 North Addition of Sutton. Protested Valuation: Land: \$3,080.00 Total Land and Buildings: \$3,080.00. Requested Valuation: Land: \$1,500.00 Total Land and Buildings: \$1,500.00. Assessor's recommendation: no change as the valuation falls within the statutory range.

Protest #23-36: Twyla Thompson: Lot 5 Blk 2 McDowells 1st Addition of Clay Center. Protested Valuation: Land: \$6,600.00 Buildings: \$72,780.00 Total Land and Buildings: \$79,380.00. Requested Valuation: Land: \$6,600.00 Buildings: \$51,400.00 Total Land and Buildings: \$58,000.00. Assessor's recommendation: to lower the valuation to stay within the parameters required by the State of Nebraska.

After discussion the following decisions were made:

Motion by Shaw and seconded by Fintel to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #s: 23-04, 23-05, 23-06, 23-07, 23-09, 23-10, 23-11, 23-12, 23-13, 23-18, 23-21, 23-23, 23-26, 23-29, 23-33, 23-35, 23-39. On roll call, yea: Pavelka, Fintel, Shaw, Bitterman, Samuelson, Becker and Johnson. Motion carried.

Motion by Becker and seconded by Samuelson to lower the valuation after testimony and evidence presented to stay within the parameters required by the State of Nebraska for protest #s: 23-14, 23-16, 23-17, 23-19, 23-36. On roll call, yea: Fintel, Shaw, Bitterman, Samuelson, Becker, Pavelka and Johnson. Motion carried.

Motion by Bitterman and seconded by Shaw to lower the value after receiving information presented at the protest hearing for protest #s: 23-34 and 23-38. On roll call, yea: Shaw, Bitterman, Samuelson, Becker, Pavelka, Fintel and Johnson. Motion carried.

Motion by Samuelson and seconded by Shaw to lower the value due to the condition of the property after inspection and review for protest #23-40. On roll call, yea: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

Motion by Pavelka and seconded by Fintel to lower the value to equalize with other like property after review of the property for protest #s: 23-20, 23-22, 23-28, 23-37. On roll call, yea: Samuelson, Becker, Pavelka, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Motion by Bitterman and seconded by Shaw to raise the valuation after receiving information at the protest hearing for protest #23-25. On roll call, yea: Becker, Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Motion by Shaw and seconded by Becker to accept the testimony the Assessor presented which indicates no change at this time. Valuation falls within the statutory range for protest #23-08. On roll call, yea: Fintel, Shaw, Samuelson, Becker and Pavelka; nay: Bitterman; abstain: Johnson. Motion carried.

Motion by Pavelka and seconded by Fintel to adjourn this meeting at 5:38 P.M. On roll call, yea: Shaw, Bitterman, Samuelson, Becker, Pavelka, Fintel and Johnson. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Board Chairman

COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, July 25, 2023, at 12:28 P.M.

The Clay County Board of Supervisors acting as the Board of Equalization met July 25, 2023, as per public notice given in the Clay County News on July 19, 2023, 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, Becker, Pavelka, Fintel, Shaw and Johnson. Minutes of the meeting held July 18, 2023, 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 Bitterman and seconded by Fintel to approve the minutes of the meeting held July 18, 2023 as mailed. On roll call, yea: Samuelson, Becker, Pavelka, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections #3040-3042. Motion by Fintel and seconded by Pavelka to accept the recommendation of the Assessor and approve the Tax List Corrections #3040-3042. On roll call, yea: Becker, Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Motion by Bitterman and seconded by Shaw to adjourn this meeting at 12:31 P.M. On roll call, yea: Pavelka, Fintel, Shaw, Bitterman, Samuelson, Becker and Johnson. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, September 19, 2023, at 10:13 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met September 19, 2023, as per public notice given in the Clay County News on September 13, 2023, 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, Becker, Pavelka, Shaw and Johnson; Absent: Fintel. Minutes of the meeting held July 25, 2023, 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 Bitterman to approve the minutes of the meeting held July 25, 2023, as mailed. On roll call, yea: Samuelson, Becker, Pavelka, Shaw, Bitterman and Johnson. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections #3043-3045. Motion by Becker and seconded by Bitterman to accept the recommendation of the Assessor and approve the Tax List Corrections #3043-3045. On roll call, yea: Becker, Pavelka, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Motion by Shaw and seconded by Bitterman to adjourn this meeting at 10:18 A.M. On roll call, yea: Becker, Pavelka, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 17, 2023, at 10:49 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met October 17, 2023, as per public notice given in the Clay County News on October 11, 2023, 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 Jim Pavelka presided with roll call showing the following present: Bitterman, Samuelson, Becker, Shaw and Pavelka; Absent: Fintel and Johnson. Minutes of the meeting held September 19, 2023, 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 west wall.

Motion by Bitterman and seconded by Samuelson to approve the minutes of the meeting held September 19, 2023, as mailed. On roll call, yea: Samuelson, Becker, Shaw, Bitterman and Pavelka. Motion carried.

Cassie Aksamit, County Clerk, Robin Gilbert, County Treasurer, and Brenda Hansen, County Assessor worked together to figure the levies. They were checked by others within their 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 Bitterman and seconded by Shaw to set the levies for the Clay County Townships, Fire Districts and the Clay County Ag Society as presented. On roll call, yea: Becker, Shaw, Bitterman, Samuelson and Pavelka. Motion carried.

Townships: **School Creek** 0.002420; **Eldorado** 0.004954; **Harvard** 0.005881; **Leicester** 0.003781; **Inland** 0.007501; **Lynn** 0.004996; **Lewis** 0.007432; **Sutton** 0.005494; **Sheridan** 0.008197; **Marshall** 0.004061; **Lone Tree** 0.002960; **Glenvil** 0.007703; **Spring Ranch** 0.010993; **Fairfield** 0.003310; **Edgar** 0.006232; **Logan** 0.004255.

Fire Districts: **Sutton Rural Fire** General Fund 0.016649; **Harvard Rural Fire** General Fund 0.010433; **Trumbull Rural Fire** General Fund 0.010572, Sinking Fund 0.006904; Bond Fund 0.010116; **Clay Center Rural Fire** General Fund 0.013270, Sinking Fund 0.002832; **Fairfield Rural Fire** General Fund 0.011451, Sinking Fund 0.005430; **Glenvil Rural Fire** General Fund 0.006927, Sinking Fund 0.001614, Bond Fund 0.025744; **Edgar Rural Fire** General Fund 0.010311, Sinking Fund 0.004583.

Clay County Ag Society: General Fund 0.002826, Sinking Fund 0.000610, Building Fund 0.000044.

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

County Levies: **General/Road** 0.238903; **Road Improvement Bond** 0.020593; and **Health** 0.006101.

Cities and Villages: **Sutton** General Fund 0.359163, Bond 0.483689, Community Center Fund 0.050000, Community Redevelopment Authority 0.006504; **Harvard** General Fund 0.500001, Bond 0.374293; **Trumbull** General Fund 0.192274, Bond 0.102215; **Saronville** General Fund 0.123042; **Clay Center** General Fund 0.418495, Bond 0.186856; **Glenvil** General Fund 0.400000, Bond 0.110610; **Fairfield** General Fund 0.449999, Bond 0.074287; **Edgar** General Fund 0.422026, Bond 0.111657; **Ong** General Fund 0.450000; **Deweese** General Fund 0.351037.

Schools: **Sutton** General Fund 0.568610, Special Building Fund 0.116056; **Harvard** General Fund 0.921635; **Sandy Creek** General Fund 0.721615.

Clay County SIDS #1: General Fund 0.062737, Bond 0.125473.

Motion by Shaw and seconded by Bitterman to adjourn this meeting at 10:54 A.M. On roll call, yea: Bitterman, Samuelson, Becker, Shaw and Pavelka. Motion carried.

COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, October 24, 2023 at 11:54 A.M.
(Advanced notice stated times could be altered)

The Clay County Board of Supervisors acting as the Board of Equalization met October 24, 2023 as per public notice given in the Clay County News on October 18, 2023 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: Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson; Absent: Bitterman. Minutes of the meeting October 17, 2023 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 Becker and seconded by Samuelson to approve the minutes of the meeting held October 17, 2023 as mailed. On roll call, yea: Samuelson, Becker, Pavelka, Fintel and Shaw; Abstain: Johnson. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections for omitted property changes #3046-3048. Motion by Becker and seconded by Fintel to accept the recommendation of the Assessor and approve Tax List Corrections #3046-3048. On roll call, yea: Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

Robin Gilbert, County Treasurer presented a vehicle exemption application for 2023.

Motion by Fintel and seconded by Pavelka to approve the exemption application for Sutton Community Home Inc for renewal of a motor vehicle exemption of a 2011 Ford Econoline as recommended by the County Treasurer. On roll call, yea: Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

Cassie Aksamit, County Clerk, presented the certifications from other counties to the Board.

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

Misc. Levies set and certified by others: **SCHOOLS: Adams Central Public Schools** General Fund 0.606751, Special Building Fund 0.048489, Bond Fund 0.071019; **Bruning Davenport School District #47A** General Fund 0.469873, Special Building Fund .009619; **Doniphan Trumbull School District #126** General Fund 0.815828, Building Fund 0.074082; **Shickley School District #54** General Fund 0.732041, Special Building Fund 0.055415, Qualified Capital Purposes 0.045827; **South Central Nebraska Unified District #5** General Fund 0.721615; **Blue Hill School District #74** General Fund 0.823383 and Special Building Fund 0.034865.

FIRE DISTRICTS: Hastings Rural Fire General Fund 0.019294, Sinking Fund 0.005882, Bond Fund 0.011502; **Lawrence Rural Fire General Fund** 0.012486 and Sinking Fund 0.006432.

E.S.U.'S: E.S.U. #5 General Fund 0.015000; **E.S.U. #6** General Fund 0.015000 and Bond Fund 0.000572; **E.S.U. #9** General Fund 0.015000.

Natural Resources Districts: **Little Blue NRD** General Fund 0.017509; **Upper Big Blue NRD** General Fund 0.021097.

Central Community College: General 0.067234, Capital Improvement 0.017490 and Haz. Mat. 0.000667.

Motion by Pavelka and seconded by Fintel to adjourn this meeting at 12:00 P.M. On roll call, yea: Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION PROCEEDINGS

Courthouse, Clay Center, Nebraska, December 19, 2023, at 11:11 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met December 19, 2023, as per public notice given in the Clay County News on December 13, 2023, 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, Becker, Pavelka, Fintel, Shaw and Johnson. Minutes of the meeting held October 24, 2023, 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 Bitterman and seconded by Fintel to approve the minutes of the meeting held October 24, 2023, as mailed. On roll call, yea: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections #3049. Motion by Bitterman and seconded by Samuelson to accept the recommendation of the Assessor and approve the Tax List Correction #3049. On roll call, yea: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

Motion by Pavelka and seconded by Becker to adjourn this meeting at 11:13 A.M. On roll call, yea: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman