

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

Courthouse, Clay Center, Nebraska, January 23, 2024, at 11:45 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met January 23, 2024, as per public notice given in the Clay County News on January 17, 2024, 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, Fintel, Shaw and Johnson; absent: Bitterman. Minutes of the meeting held December 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 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 December 19, 2023, as mailed. On roll call, yea: Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections #3050 for clerical error regarding disposal of equipment in 2022. Motion by Samuelson and seconded by Shaw to accept the recommendation of the Assessor and approve Tax List Correction #3050. On roll call, yea: Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

Brenda discussed permissive exemptions with the Board and advised that there will be a hearing in February regarding the same.

Motion by Shaw and seconded by Fintel to adjourn this meeting at 12:07 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 MEETING MINUTES

Courthouse, Clay Center, Nebraska, February 20, 2024 at 10:55 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met February 20, 2024 as per public notice given in the Clay County News on February 14, 2024 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 23, 2024, 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.

The advanced notice of this meeting stated that the time of this meeting could change depending on the Board of Supervisors schedule. This meeting was moved up due to the Board of Supervisors early adjournment.

Motion by Samuelson and seconded by Becker to approve the minutes of the meeting held January 23, 2024, as mailed. On roll call, yea: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

Motion by Becker and seconded by Bitterman to open the public hearing at 11:00 A.M. On roll call, yea: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

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

The permissive exemption applications were presented. A listing of these were discussed at the January meeting. Brenda discussed the applications, answered questions and then recommended that 3 of the applications be denied and 1 application receive partial exemption.

Motion by Fintel and seconded by Pavelka to close the public hearing at 11:09 A.M. On roll call, yea: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

Motion by Shaw and seconded by Bitterman to deny the exemption applications for parcel ID #'s 000828500, 000467500 and 000467400 as recommended by the County Assessor. On roll call, yea: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

Motion by Bitterman and seconded by Becker to approve partial exemptions for parcel ID # 000815200 as recommended by the County Assessor. On roll call, yea: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

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

Motion by Samuelson and seconded by Bitterman to adjourn this meeting at 11:19 A.M. On roll call, yea: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

Courthouse, Clay Center, Nebraska, March 19, 2024, at 8:45 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met March 19, 2024, as per public notice given in the Clay County News on March 13, 2024, 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. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman L. Wayne Johnson stated that the open meeting law poster is posted on the west wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Glen Becker, Jim Pavelka, Ivan Fintel, Richard Shaw and L. Wayne Johnson; Absent: Eric Samuelson.

Motion by Bitterman and seconded by Fintel to approve the minutes of the meeting held February 20, 2024, as mailed. Upon roll call, the vote was as follows: Aye: Bitterman, Becker, Pavelka, Fintel, Shaw and Johnson; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections #3051-3059. Motion by Pavelka and seconded by Shaw to approve the Tax List Corrections #3051-3059 as presented. Upon roll call, the vote was as follows: Aye: Becker, Pavelka, Fintel, Shaw, Bitterman and Johnson; Nay: None. Motion carried.

Sandy Creek Schools protested the Board's Intent to Tax on parcels 4674 & 4675. Brenda provided the Board with information regarding these parcels.

Motion by Fintel and seconded by Pavelka to approve the Application for Exemption on Parcel #4674. Upon roll call, the vote was as follows: Aye: Pavelka, Fintel, Shaw, Bitterman, Becker and Johnson; Nay: None. Motion carried.

Motion by Shaw and seconded by Bitterman to approve the Application for Exemption on Parcel #4675. Upon roll call, the vote was as follows: Aye: Fintel, Shaw Bitterman, Becker, Pavelka and Johnson; Nay: None. Motion carried.

Motion by Fintel and seconded by Pavelka to adjourn this meeting at 9:15 A.M. Upon roll call, the vote was as follows: Aye: Shaw, Bitterman, Becker, Pavelka, Fintel and Johnson; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

Courthouse, Clay Center, Nebraska, April 23, 2024, at 8:30 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met April 23, 2024, as per public notice given in the Clay County News on April 17, 2024, 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. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman L. Wayne Johnson stated that the open meeting law poster is posted on the west wall in the back of the room and presided with roll call showing the following present: Eric Samuelson, Glen Becker, Jim Pavelka, Ivan Fintel, Richard Shaw and L. Wayne Johnson; Absent: Scott Bitterman.

All present stood for the Pledge of Allegiance.

Motion by Fintel and seconded by Pavelka to approve the minutes of the meeting held March 19, 2024, as mailed. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson; Nay: None. Motion carried.

Motion by Shaw and seconded by Becker to open the public hearing at 8:30 A.M. Upon roll call, the vote was as follows: Aye: Becker, Pavelka, Fintel, Shaw, Samuelson and Johnson; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented the permissive exemption application on Clay County Parcel #3904.

Motion by Pavelka and seconded by Fintel to close the public hearing at 8:40 A.M. Upon roll call, the vote was as follows: Aye: Pavelka, Fintel, Shaw, Samuelson, Becker and Johnson; Nay: None. Motion carried.

Motion by Shaw and seconded by Pavelka to deny the permissive exemption application on Parcel #3904. Upon roll call, the vote was as follows: Aye: Fintel, Shaw, Samuelson, Becker, Pavelka and Johnson; Nay: None. Motion carried.

Brenda presented Tax List Corrections #3060-3063. Motion by Shaw and seconded by Fintel to approve the Tax List Corrections #3060-3063 as presented. Upon roll call, the vote was as follows: Aye: Shaw, Samuelson, Becker, Pavelka, Fintel and Johnson; Nay: None. Motion carried.

Motion by Becker and seconded by Samuelson to adjourn this meeting at 8:57 A.M. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

Courthouse, Clay Center, Nebraska, June 18, 2024, at 8:30 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met June 18, 2024, as per public notice given in the Clay County News on June 12, 2024, 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. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman L. Wayne Johnson stated that the open meeting law poster is posted on the west wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Glen Becker, Jim Pavelka, Ivan Fintel, Richard Shaw and L. Wayne Johnson; absent: Eric Samuelson.

All present stood for the Pledge of Allegiance.

Motion by Fintel and seconded by Pavelka to approve the minutes of the meeting held April 23, 2024, as mailed. Upon roll call, the vote was as follows: Aye: Bitterman, Becker, Pavelka, Fintel, Shaw and Johnson; Nay: None. Motion carried.

Brenda presented Tax List Corrections #3064-3078. Motion by Bitterman and seconded by Becker to approve the Tax List Corrections #3064-3078 as presented. Upon roll call, the vote was as follows: Aye: Becker, Pavelka, Fintel, Shaw, Bitterman and Johnson; Nay: None. Motion carried.

Hansen presented proposed over/under values on real property listings. Motion by Fintel and seconded by Shaw to approve the proposed over/under values on real property listings as recommended by the County Assessor. Upon roll call, the vote was as follows: Aye: Pavelka, Fintel, Shaw, Bitterman, Becker and Johnson; Nay: None. Motion carried.

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

Motion by Bitterman and seconded by Becker 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. Upon roll call, the vote was as follows: Aye: Fintel, Shaw, Bitterman, Becker, Pavelka and Johnson; Nay: None. Motion carried.

Motion by Pavelka and seconded by Fintel to approve the exemption application for Glenvil Cemetery Association for renewal of a motor vehicle exemption of a 2007 Chevy Silverado as recommended by County Treasurer. Upon roll call, the vote was as follows: Aye: Shaw, Bitterman, Becker, Pavelka, Fintel and Johnson; Nay: None. 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 and 2016 Chevrolet Express Cutaway Bus as recommended by the County Treasurer. Upon roll call, the vote was as follows: Aye: Bitterman, Becker, Pavelka, Fintel, Shaw and Johnson; Nay: None. Motion carried.

Motion by Fintel and seconded by Becker to approve the exemption application for Immaculated Concep Catholic Church for an exemption of a 2002 utility trailer as recommended by the County Treasurer. Upon roll call, the vote was as follows: Aye: Becker, Pavelka, Fintel, Shaw, Bitterman and Johnson; Nay: None. 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, a 2007 Chevrolet Sport Utility and a 2020 Dodge Grand Caravan as recommended by the County Treasurer. Upon roll call, the vote was as follows: Aye: Pavelka, Fintel, Shaw, Bitterman, Becker and Johnson; Nay: None. Motion carried.

Motion by Pavelka and seconded by Fintel to adjourn this meeting at 8:52 A.M. Upon roll call, the vote was as follows: Aye: Fintel, Shaw, Bitterman, Becker, Pavelka and Johnson; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

Courthouse, Clay Center, Nebraska, June 25, 2024, at 11:03 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met June 25, 2024, as per public notice given in the Clay County News on June 19, 2024, 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. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Vice-Chairman Jim Pavelka stated that the open meeting law poster is posted on the west wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Eric Samuelson, Glen Becker, Jim Pavelka, Ivan Fintel and Richard Shaw; absent: L. Wayne Johnson.

Motion by Fintel and seconded by Bitterman to approve the minutes of the meeting held June 18, 2024, as mailed. Upon roll call, the vote was as follows: Aye: Bitterman, Becker, Fintel, Shaw and Pavelka; Abstain: Samuelson; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented proposed over/under values on real property listings. Motion by Shaw and seconded by Bitterman to approve the proposed over/under values on real property listings as recommended by the County Assessor. Upon roll call, the vote was as follows: Aye: Samuelson, Fintel, Shaw, Bitterman and Pavelka; Abstain: Becker; Nay: None. Motion carried.

Motion by Samuelson and seconded by Becker to adjourn this meeting at 11:17 A.M. Upon roll call, the vote was as follows: Aye: Becker, Fintel, Shaw, Bitterman, Samuelson and Pavelka; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

Jim Pavelka, Vice-Chairman

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

The Clay County Board of Equalization met at the Courthouse, Clay Center, Nebraska on July 9, 2024 at 8:30 A.M., as per public notice given in the Clay County News on July 3, 2024 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. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman L. Wayne Johnson stated that the open meeting law poster is posted on the west wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Eric Samuelson, Glen Becker, Jim Pavelka, Ivan Fintel, Richard Shaw and L. Wayne Johnson

All present stood for the Pledge of Allegiance.

Minutes of the meeting held June 25, 2024 were provided to the board members prior to the meeting. Motion by Pavelka and seconded by Becker to approve the minutes of the meeting held June 25, 2024. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections #3079-3083 for omitted property changes. Motion by Pavelka and seconded by Fintel to accept the recommendation of the Assessor and approve Tax List Corrections #3079-3083. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Fintel, Shaw, Bitterman and Johnson; Nay: None. Motion carried.

Hansen presented proposed over/under values on real property listings. Motion by Bitterman and seconded by Samuelson to approve the proposed over/under values on real property listings as recommended by the County Assessor. Upon roll call, the vote was as follows: Aye: Becker, Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson; Nay: None. Motion carried.

The Clay County Nebraska Cemetery Report and the Clay County 3 Year Plan of Assessment were presented to the Board prior to the meeting. No questions or concerns were brought up by the Board.

Robin Gilbert, County Treasurer provided the Vehicle exemption application from the Sutton Community Home for 2024. Motion by Bitterman and seconded by Fintel to approve the exemption application for the Sutton Community Home for renewal of a motor vehicle exemption of a 2011 Ford Econoline as recommended by the County Treasurer. Upon roll call, the vote was as follows: Aye: Pavelka, Fintel, Shaw, Bitterman, Samuelson, Becker and Johnson; Nay: None. Motion carried.

Motion by Fintel and seconded by Pavelka to adjourn this meeting at 8:54 A.M. Upon roll call, the vote was as follows: Aye: Fintel, Shaw, Bitterman, Samuelson, Becker, Pavelka and Johnson; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

The Clay County Board of Supervisors acting as the Board of Equalization met at the Courthouse, Clay Center, Nebraska on July 16, 2024 at 1:00 P.M., as per public notice given in the Clay County News on July 10, 2024, 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. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman L. Wayne Johnson stated that the open meeting law poster is posted on the west wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Eric Samuelson, Glen Becker, Jim Pavelka, Ivan Fintel, Richard Shaw and L. Wayne Johnson.

Motion by Fintel and seconded by Shaw to approve the minutes of the meeting held July 9, 2024 as mailed. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Fintel, Shaw, Bitterman and Johnson; Nay: None. 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 2024 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2024 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 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 2024 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2024 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. Upon roll call, the vote was as follows: Aye: Becker, Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson; Nay: None. Motion carried.

Protest #24-01, #24-02, #24-03 and #24-04 were withdrawn from file and will not be reviewed.

Protest #24-06: Duck Pond, LLC: Part of Lot 1 in the S ½ of the SE ¼ of the Incorporated Lands in Clay Center, Clay County, NE. Protested Valuation: Land: \$5,560.00 Buildings: \$131,570.00 Total Land and Buildings: \$137,130.00. Requested Valuation: Land: \$5,000.00 Buildings: \$75,000.00 Total Land and Buildings: \$80,000.00. Assessor Recommendation: to lower the value due to the condition of the property.

Motion by Fintel and seconded by Pavelka that after inspection and review to lower the value due to the condition of the property for Protest #24-06. Upon roll call, the vote was as follows: Aye: Pavelka, Fintel, Shaw, Bitterman, Samuelson, Becker and Johnson; Nay: None. Motion carried.

Protest #24-07: Russell Colwell: Lots 9 & 10 Block 5 Railroad Addition to the City of Harvard, Clay County, NE. Protested Valuation: Land: \$5,545.00 Buildings: \$51,990.00 Total Land and Buildings: \$57,535.00. Requested Valuation: Land: \$5,545.00 Buildings: \$12,000.00 Total Land and Buildings: \$17,545.00. Assessor Recommendation: to lower the value due to the condition of the property.

Motion by Bitterman and seconded by Shaw that after inspection and review to lower the value due to the condition of the property for Protest #24-07. Upon roll call, the vote was as follows: Aye: Fintel, Shaw, Bitterman, Samuelson, Pavelka and Johnson; Nay: None. Motion carried. (Becker exited the meeting at 1:33 P.M.)

Protest #24-05: Abat Lerew Construction, LLC: (legal). Protested Valuation: Land: \$2,465.00 Buildings: \$24,535.00 Total Land and Buildings: \$27,000.00. Requested Valuation: Land: \$2,465.00 Buildings: \$3,000.00 Total Land and Buildings: \$5,465.00. Assessor Recommendation: to lower the value after receiving information at the hearing.

Motion by Fintel and seconded by Bitterman to lower the valuation after receiving information at the decision hearing for Protest #24-05. Upon roll call, the vote was as follows: Aye: Shaw, Bitterman, Samuelson, Pavelka, Fintel and Johnson; Nay: None. Motion carried.

Protest #24-08: John R. Burkland: Lot 5 Burkland Addition to the City of Clay Center, Clay County, NE. Protested Valuation: Land: \$36,135.00 Buildings: \$0 Total Land and Buildings: \$36,135.00. Requested Valuation: Land: \$8,000.00 Buildings: \$0 Total Land and Buildings: \$8,000.00. Assessor Recommendation: to correct the clerical error.

Motion by Shaw 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 #24-08. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Pavelka, Fintel, Shaw and Johnson; Nay: None. Motion carried.

Protest #24-09: Rovey Specialty Grains Inc: BN RR ROW, Inland Village – Elevator, IOLL. Protested Valuation: Land: \$0 Buildings: \$877,665.00 Total Land and Buildings: \$877,665.00. Requested Valuation: Land: \$0 Buildings: \$573,240.00 Total Land and Buildings: \$573,240.00. Assessor Recommendation: to correct the clerical error.

Motion by Fintel and seconded by Bitterman to accept the testimony and evidence presented during the hearing which indicates a clerical error and move to correct such error for Protest #24-09. Upon roll call, the vote was as follows: Aye: Samuelson, Pavelka, Fintel, Shaw, Bitterman and Johnson; Nay: None. Motion carried.

Motion by Shaw and seconded by Pavelka to adjourn this meeting at 2:01 P.M. Upon roll call, the vote was as follows: Aye: Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

The Clay County Board of Equalization met at the Courthouse, Clay Center, Nebraska on July 23, 2024 at 10:00 A.M., as per public notice given in the Clay County News on July 17, 2024 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. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Vice-Chairman Jim Pavelka stated that the open meeting law poster is posted on the west wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Eric Samuelson, Glen Becker, Ivan Fintel, Richard Shaw and Jim Pavelka; absent: L. Wayne Johnson.

Minutes of the meeting held July 16, 2024 were provided to the board members prior to the meeting. Motion by Fintel and seconded by Bitterman to approve the minutes of the meeting held July 16, 2024. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Fintel, Shaw and Pavelka; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented proposed over/under values on real property listings. Motion by Shaw and seconded by Becker to approve the proposed over/under values on real property listings as recommended by the County Assessor. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Fintel, Shaw, Bitterman and Pavelka; Nay: None. Motion carried.

Motion by Fintel and seconded by Shaw to adjourn this meeting at 10:20 A.M. Upon roll call, the vote was as follows: Aye: Becker, Fintel, Shaw, Bitterman, Samuelson and Pavelka; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

Jim Pavelka, Vice-Chairman

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

The Clay County Board of Equalization met at the Courthouse, Clay Center, Nebraska on September 24, 2024 at 8:30 A.M., as per public notice given in the Clay County News on September 18, 2024 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. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman L. Wayne Johnson stated that the open meeting law poster is posted on the west wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Eric Samuelson, Glen Becker, Jim Pavelka, Richard Shaw and L. Wayne Johnson; absent: Ivan Fintel.

All present stood for the Pledge of Allegiance.

Minutes of the meeting held July 23, 2024 were provided to the board members prior to the meeting. Motion by Bitterman and seconded by Pavelka to approve the minutes of the meeting held July 23, 2024. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Shaw and Johnson; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections #3084-3085 for omitted property changes. Motion by Shaw and seconded by Pavelka to accept the recommendation of the Assessor and approve Tax List Corrections #3084-3085. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Shaw, Bitterman and Johnson; Nay: None. Motion carried.

Robin Gilbert, County Treasurer provided the Vehicle exemption application from the Head Start Child & Family Development Program, Inc for 2024. Motion by Samuelson and seconded by Becker to approve the exemption application for the Head Start Child & Family Development Program, Inc for a motor vehicle exemption of a 2024 Chrysler Pacifica as recommended by the County Treasurer. Upon roll call, the vote was as follows: Aye: Becker, Pavelka, Shaw, Bitterman, Samuelson and Johnson; Nay: None. Motion carried.

Motion by Samuelson and seconded by Shaw to adjourn this meeting at 8:40 A.M. Upon roll call, the vote was as follows: Aye: Pavelka, Shaw, Bitterman, Samuelson, Becker and Johnson; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

The Clay County Board of Equalization met at the Courthouse, Clay Center, Nebraska on October 15, 2024 at 10:01 A.M., as per public notice given in the Clay County News on October 9, 2024 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. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Vice-Chairman Jim Pavelka stated that the open meeting law poster is posted on the west wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Eric Samuelson, Glen Becker, Ivan Fintel and Jim Pavelka; absent: L. Wayne Johnson and Richard Shaw.

Minutes of the meeting held September 24, 2024 were provided to the board members prior to the meeting. Motion by Bitterman and seconded by Samuelson to approve the minutes of the meeting held September 24, 2024, as mailed. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Fintel and Pavelka; Nay: None. 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 for review. 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 Becker to set the levies for the Clay County Townships, Fire Districts and the Clay County Ag Society as presented. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Fintel, Bitterman and Pavelka; Nay: None. Motion carried.

Townships: **School Creek** 0.002319; **Eldorado** 0.004675; **Harvard** 0.005601; **Leicester** 0.003543; **Inland** 0.007366; **Lynn** 0.004577; **Lewis** 0.006997; **Sutton** 0.005365; **Sheridan** 0.007901; **Marshall** 0.004118; **Lone Tree** 0.002878; **Glenvil** 0.007547; **Spring Ranch** 0.010536; **Fairfield** 0.003295; **Edgar** 0.006038; **Logan** 0.004046.

Fire Districts: **Sutton Rural Fire** General Fund 0.016050; **Harvard Rural Fire** General Fund 0.009714; **Trumbull Rural Fire** General Fund 0.009911, Sinking Fund 0.006477; Bond Fund 0.009023; **Clay Center Rural Fire** General Fund 0.012713, Sinking Fund 0.002672; **Fairfield Rural Fire** General Fund 0.011111, Sinking Fund 0.005269; **Glenvil Rural Fire** General Fund 0.006587, Sinking Fund 0.001695, Bond Fund 0.020337; **Edgar Rural Fire** General Fund 0.013061.

Clay County Ag Society: General Fund 0.002728, Building Fund 0.000041, Sinking Fund (Capital Improvement) 0.000589.

Motion by Fintel and seconded by Becker to adopt the levies for Clay County Political Subdivisions as requested, except for the tax levies set by other counties. Upon roll call, the vote was as follows: Aye: Becker, Fintel, Bitterman, Samuelson and Pavelka; Nay: None. Motion carried.

County Levies: **General/Road** 0.214324; **Veterans Aid** 0.000126; **Miscellaneous Sinking** 0.003979; **Health** 0.006007; and **Road Improvement Bond** 0.030115.

Cities and Villages: **Sutton** General Fund 0.365038, Community Center Fund 0.045808, Bond 0.472054; **Harvard** General Fund 0.499999, Bond 0.327224; **Trumbull** General Fund 0.200935, Bond 0.093553; **Saronville** General Fund 0.124646; **Clay Center** General Fund 0.416632, Bond 0.180663; **Glensville** General Fund 0.403417, Bond 0.104795; **Fairfield** General Fund 0.450000, Bond 0.098216; **Edgar** General Fund 0.431062, Bond 0.891896; **Ong** General Fund 0.450000; **Deweese** General Fund 0.350947.

Schools: **Sutton** General Fund 0.554529, Special Building Fund 0.054906; QCP Building Fund 0.027453; **Harvard** General Fund 0.822173, Special Building Fund 0.004616; **Sandy Creek** General Fund 0.579326, Special Building Fund 0.058808; QCP Building Fund 0.027304.

Clay County SIDS #1: General Fund 0.091192, Bond 0.091192.
Sutton Community Redevelopment Authority 0.006268.

Motion by Fintel and seconded by Samuelson to adjourn this meeting at 10:21 A.M. Upon roll call, the vote was as follows: Aye: Fintel, Bitterman, Samuelson, Becker and Pavelka; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

Jim Pavelka, Vice-Chairman

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

The Clay County Board of Equalization met at the Courthouse in Clay Center, Nebraska on October 22, 2024 at 10:33 A.M., as per public notice given in the Clay County News on October 16, 2024 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. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman L. Wayne Johnson stated that the open meeting law poster is posted on the west wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Eric Samuelson, Jim Pavelka, Ivan Fintel, Richard Shaw and L. Wayne Johnson; absent: Glen Becker.

Minutes of the meeting held October 15, 2024 were provided to the board members prior to the meeting. Motion by Fintel and seconded by Shaw to approve the minutes of the meeting held October 15, 2024, as mailed. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, 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 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. Upon roll call, the vote was as follows: Aye: Samuelson, Pavelka, Fintel, Shaw, Bitterman and Johnson; Nay: None. Motion carried.

Misc. Levies set and certified by others: **SCHOOLS: Adams Central Public Schools** General Fund 0.566212384, Bond Fund 0.062764867, Special Building Fund 0.030300302; **Bruning Davenport School District #47A** General Fund 0.431166, Special Building Fund 0.023439; **Doniphan Trumbull School District #126** General Fund 0.768431, Building Fund 0.049677; **Shickley School District #54** General Fund 0.670000, Special Building Fund 0.053000, Qualified Capital Purposes 0.042000; **Lawrence-Nelson Public School District** General Fund 0.747542, Qualified Capital Fund 0.012600; **Blue Hill School District #74** General Fund 0.751549 and Special Building Fund 0.029898.

FIRE DISTRICTS: Hastings Rural Fire General Fund 0.017166801, Sinking Fund 0.005619987, Bond Fund 0.010062123; **Lawrence Rural Fire** General Fund 0.011709, Sinking Fund 0.006032.

E.S.U.'S: E.S.U. #5 General Fund 0.015000; **E.S.U. #6** General Fund 0.015000 and Building Bond Fund 0.000526; **E.S.U. #9** General Fund 0.014029173.

NATURAL RESOURCES DISTRICTS: Little Blue NRD #2 General Fund 0.019036962; **Upper Big Blue NRD** General Fund 0.019725.

Central Community College: Capital Improvement 0.020000.

Motion by Samuelson and seconded by Bitterman to adjourn this meeting at 10:35 A.M. Upon roll call, the vote was as follows: Aye: Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson; Nay: None. Motion carried.

Cassie Aksamit, Clay County Clerk

L. Wayne Johnson, Chairman

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

The Clay County Board of Equalization met at the Courthouse in Clay Center, Nebraska on December 26, 2024 at 8:30 A.M., as per public notice given in the Clay County News on December 18, 2024 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. All of the proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman L. Wayne Johnson stated that the open meeting law poster is posted on the west wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Eric Samuelson, Glen Becker, Jim Pavelka, Ivan Fintel, Richard Shaw and L. Wayne Johnson.

Minutes of the meeting held October 22, 2024 were provided to the board members prior to the meeting. Motion by Fintel and seconded by Pavelka to approve the minutes of the meeting held October 22, 2024, as mailed. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Fintel, Shaw and Johnson. Motion carried.

There was no public input.

Robin Gilbert, County Treasurer presented a Vehicle Exemption Application from Head Start Child & Family Development Program Inc. Motion by Becker and seconded by Bitterman to approve the exemption application for Head Start Child & Family Development Program Inc for a 2020 Ford Fusion and a 2010 Collins CG33803 School Bus as recommended by the County Treasurer. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Fintel, Shaw, Bitterman and Johnson. Motion carried.

Brenda Hansen, County Assessor was not able to attend the meeting. Cassie Aksamit, County Clerk, presented Tax List Correction #3086 on behalf of the Assessor. Motion by Fintel and seconded by Becker to approve the Tax List Correction #3086 as presented. Upon roll call, the vote was as follows: Aye: Becker, Pavelka, Fintel, Shaw, Bitterman, Samuelson and Johnson. Motion carried.

Motion by Shaw and seconded by Fintel to adjourn this meeting at 8:36 A.M. Upon roll call, the vote was as follows: Aye: Pavelka, Fintel, Shaw, Bitterman, Samuelson, Becker and Johnson. Motion carried.

Cassie Aksamit, Clay County Clerk

L. Wayne Johnson, Chairman