

## COUNTY BOARD OF EQUALIZATION MEETING MINUTES

Courthouse, Clay Center, Nebraska, February 18, 2025, at 8:45 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met February 18, 2025, as per public notice given in the Clay County News on February 12, 2025, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in advance notice of the meeting. All 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, Jesse Mohnike, Richard Shaw and L. Wayne Johnson.

All present stood for the Pledge of Allegiance.

Motion by Pavelka and seconded by Mohnike to approve the minutes of the meeting held December 26, 2024, as mailed. Upon roll call, the vote was as follows: Aye: Bitterman, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Pavelka and seconded by Bitterman to open the public hearing at 8:45 A.M. Upon roll call, the vote was as follows: Aye: Bitterman, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

County Supervisor, Eric Samuelson entered the meeting at 8:46 A.M.

Brenda Hansen, County Assessor, presented the permissive exemption application on Clay County Parcel #4422.

Motion by Shaw and seconded by Mohnike to close the public hearing at 8:47 A.M. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Becker and seconded by Bitterman to approve the permissive exemption application on Parcel #4422. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Shaw and seconded by Pavelka to adjourn this meeting at 8:50 A.M. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, 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, April 15, 2025, at 8:45 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met April 15, 2025, as per public notice given in the Clay County News on April 9, 2025, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in advance notice of the meeting. All 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, Jesse Mohnike, Richard Shaw and L. Wayne Johnson; absent: Scott Bitterman.

There was no public input.

Motion by Pavelka and seconded by Mohnike to approve the minutes of the meeting held February 18, 2025, as mailed. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections #3087 & #3088 for accelerated tax and omitted property change. Motion by Pavelka and seconded by Shaw to approve the Tax List Corrections as presented. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Mohnike and seconded by Samuelson to adjourn this meeting at 8:56 A.M. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, 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, May 28, 2025, at 8:45 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met May 28, 2025, as per public notice given in the Clay County News on May 21, 2025, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in advance notice of the meeting. All 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, Jesse Mohnike, Richard Shaw and L. Wayne Johnson.

There was no public input.

Motion by Pavelka and seconded by Mohnike to approve the minutes of the meeting held April 15, 2025, as mailed. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Correction #3089 for omitted property change. Motion by Shaw and seconded by Bitterman to approve the Tax List Correction as presented. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Samuelson and seconded by Shaw to adjourn this meeting at 8:49 A.M. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, 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 10, 2025, at 10:35 a.m.

The Clay County Board of Supervisors acting as the Board of Equalization met June 10, 2025, as per public notice given in the Clay County News on June 4, 2025, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in advance notice of the meeting. All 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 at the West wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Glen Becker, Jim Pavelka, Jesse Mohnike, Richard Shaw and L. Wayne Johnson; Absent: Eric Samuelson.

There was no public input.

Motion by Shaw and seconded by Bitterman to approve the minutes of the meeting held May 28, 2025, as mailed. Upon roll call, the vote was as follows: Aye: Bitterman, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented the Clay County Nebraska Cemetery Report. Motion by Becker and seconded by Pavelka to approve the Clay County Nebraska Cemetery Report as presented. Upon roll call, the vote was as follows: Aye: Bitterman, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Hansen presented the Clay County 3 Year Plan of Assessment. No questions or concerns were brought up by the Board. Motion by Bitterman and seconded by Shaw to approve the Clay County 3 Year Plan of Assessment as presented. Upon roll call, the vote was as follows: Aye: Bitterman, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Hansen presented Tax List Corrections #3090 & #3091 for omitted property changes. Motion by Mohnike and seconded by Bitterman to accept the recommendation of the Assessor and approve Tax List Corrections #3090 & #3091 as presented. Upon roll call, the vote was as follows: Aye: Bitterman, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Hansen presented proposed over/under values on real property listings. Motion by Becker 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: Bitterman, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Pavelka and seconded by Shaw to adjourn this meeting at 11:07 A.M. Upon roll call, the vote was as follows: Aye: Bitterman, Becker, Pavelka, Mohnike, 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 17, 2025, at 9:37 a.m.

The Clay County Board of Supervisors acting as the Board of Equalization met June 17, 2025, as per public notice given in the Clay County News on June 11, 2025, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in advance notice of the meeting. All 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 at 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, Jesse Mohnike, Richard Shaw and L. Wayne Johnson.

There was no public input.

Motion by Pavelka and seconded by Bitterman to approve the minutes of the meeting held June 10, 2025, as mailed. Upon roll call, the vote was as follows: Aye: Bitterman, Becker, Pavelka, Mohnike, Shaw and Johnson; Abstain: Samuelson; Nay: None. Motion carried.

Robin Gilbert, County Treasurer, provided the Vehicle exemption applications for 2025.

Motion by Bitterman and seconded by Samuelson 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: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Becker and seconded by Bitterman 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: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Pavelka 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, 2010 Collins School Bus, 2024 Chrysler Pacifica and 2020 Ford Fusion as recommended by the County Treasurer. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Mohnike and seconded by Bitterman to approve the exemption application for Sutton Community Home Inc for renewal of a motor vehicle exemption of a 2020 Dodge Grand Caravan and 2011 Ford Econoline as recommended by the County Treasurer. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections #3092 - #3094 for omitted property changes. Motion by Bitterman and seconded by Pavelka to accept the recommendation of the Assessor and approve Tax List Corrections #3092 - #3094 as presented. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Hansen 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: Bitterman, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Shaw and seconded by Mohnike to adjourn this meeting at 10:02 A.M. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, 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 25, 2025, at 11:08 a.m.

The Clay County Board of Supervisors acting as the Board of Equalization met June 25, 2025, as per public notice given in the Clay County News on June 18, 2025, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in advance notice of the meeting. All 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 at the West wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Eric Samuelson, Jim Pavelka, Jesse Mohnike, Richard Shaw and L. Wayne Johnson; Absent: Glen Becker.

There was no public input.

Motion by Mohnike and seconded by Samuelson to approve the minutes of the meeting held June 17, 2025, as mailed. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented proposed over/under values on real property listings. Motion by Shaw 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: Bitterman, Samuelson, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Hansen presented Tax List Corrections #3095 - #3099 for *omitted property changes*. Motion by Shaw and seconded by Mohnike to accept the recommendation of the Assessor and approve Tax List Corrections #3095 - #3099 as presented. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Shaw and seconded by Bitterman to adjourn this meeting at 11:30 A.M. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Pavelka, Mohnike, 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, July 15, 2025, at 10:35 a.m.

The Clay County Board of Supervisors acting as the Board of Equalization met July 15, 2025, as per public notice given in the Clay County News on July 9, 2025, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in advance notice of the meeting. All 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 at the West wall in the back of the room and presided with roll call showing the following present: Eric Samuelson, Glen Becker, Jim Pavelka, Jesse Mohnike, Richard Shaw and L. Wayne Johnson; Absent: Scott Bitterman.

There was no public input.

Motion by Pavelka and seconded by Mohnike to approve the minutes of the meeting held June 25, 2025, as mailed. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections #3100 - 3104 for *omitted property changes*. Motion by Becker and seconded by Pavelka to accept the recommendation of the Assessor and approve Tax List Corrections #3100 - 3104 as presented. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Hansen 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, Pavelka, Mohnike, Shaw 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 2025 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2025 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 Mohnike 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 2025 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2025 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Protest #25-01, #25-02 and #24-03 were withdrawn from file and will not be reviewed.

Supervisor Eric Samuelson swore in Courtney Leslie and Peter Leslie who were present to discuss Protest #25-04 on behalf of PECO, LLC.

Protest #25-04: PECO, LLC: W ½ of Lots 11 & 12 and the N18ft of W ½ of Lot 13, Block 25, First Addition to the City of Fairfield, Clay County, NE. Protested Valuation: Land: \$4,470 Buildings: \$470,725 & \$20,145 Total Land and Buildings: \$495,340. Requested Valuation: Land: \$4,470 Buildings: \$240,000 Total Land and Buildings: \$244,470. Reason for requested change: (1) overvaluation (2) property condition (3) recent comparables (4) income. The owners are aware that they overpaid for the property but do not want to increase their rent to cover this year's valuation increase. The Assessor was able to do a review of the property and felt that it was valued within the statutory range and that next year they could possibly do a review to consider an income approach rather than the cost approach. The Assessor's recommendation: Commercial properties in Nebraska must be assessed between 92 and 100% of market value. This property is currently assessed

at 94% of its market value. No change recommended. Motion by Shaw and seconded by Mohnike that after inspection and review to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Protest #25-05: Mark Goben. Protestor was not present for hearing. Protested Valuation: Land: \$5,550 Buildings: \$39,560 Total Land and Buildings: \$45,110. Requested Valuation: Land: \$5,550 Buildings: \$800 Total Land and Buildings: \$6,350 Personal Property: \$32,010. Reason for requested change: 2024 valued at \$32,010. 2023 valued at 38,795. The shed built given from work company name is stamped and came free. Wood not concrete floor. The Assessor's recommendation: All improvements are valued compared to other like structures, regardless of the price paid. The property was purchased for \$45,500 in 2022, less than the 2025 value. No change recommended. Motion by Becker and seconded by Pavelka that after inspection and review to accept the testimony of the Assessor presented which indicates no change at this time. Valuation falls within the statutory range. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Cassie Aksamit, County Clerk, discussed a Request for Removal of Penalties and Interest on Personal Property Taxes that was received from INTAX, Inc on behalf of Casey's Retail Company. The 2025 Personal Property Returns were due to the County Assessor's office on or before May 1, 2025. On May 6, 2025 the personal property return for Casey's Retail Company was received by the Clay County Assessor's office. On May 12, 2025, the Clay County Assessor's office sent a Notice of Penalty and Interest on Personal Property to Casey's Retail Company which included instructions on how and when to file a protest of the penalties and interest. Said instructions are specific that the protest must be filed within 30 days of the Notice and filed with the County Board of Equalization. On June 13, 2025, the Clay County Assessor's office received, via mail, correspondence from INTAX, Inc on behalf of Casey's Retail Company as an appeal to the penalty assessed on the 2025 Business Personal Property Tax Return. The Assessor's office delivered the same correspondence to the County Clerk's office on June 13, 2025. The County Clerk corresponded with the Department of Revenue's office for guidance. On June 16, 2025 the Clay County Clerk sent correspondence to INTAX, Inc advising of the denial of the request for appeal for failure to meet the protest requirements. Motion by Pavelka and seconded by Mohnike to validate the previous denial with the stance that they must hold all property taxpayers to the same standards and stand by the assigned instructions and deadlines and to deny the protest of the Penalty and Interest on the 2025 Personal Property Return on Casey's Retail Company. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Pavelka and seconded by Mohnike to adjourn this meeting at 11:21 A.M. Upon roll call, the vote was as follows: Aye: Samuelson, Becker, Pavelka, Mohnike, 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, July 22, 2025, at 11:15 a.m.

The Clay County Board of Supervisors acting as the Board of Equalization met July 22, 2025, as per public notice given in the Clay County News on July 16, 2025, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in advance notice of the meeting. All 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 at the West wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Eric Samuelson, Jim Pavelka, Jesse Mohnike, Richard Shaw and L. Wayne Johnson; Absent: Glen Becker.

There was no public input.

Motion by Bitterman and seconded by Mohnike to approve the minutes of the meeting held July 15, 2025, as mailed. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Correction #3105 for *omitted property changes*. Motion by Pavelka and seconded by Bitterman to accept the recommendation of the Assessor and approve Tax List Correction #3105 as presented. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Shaw and seconded by Bitterman to adjourn this meeting at 11:29 A.M. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Pavelka, Mohnike, 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, July 29, 2025, at 10:51 a.m.

The Clay County Board of Supervisors acting as the Board of Equalization met July 29, 2025, as per public notice given in the Clay County News on July 23, 2025, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in advance notice of the meeting. All 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 at 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, Jesse Mohnike, Richard Shaw and L. Wayne Johnson.

There was no public input.

Motion by Pavelka and seconded by Mohnike to approve the minutes of the meeting held July 22, 2025, as mailed. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Pavelka, Mohnike, Shaw and Johnson; Abstain: Becker; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Correction #3106 for *omitted property changes*. Motion by Becker and seconded by Bitterman to accept the recommendation of the Assessor and approve Tax List Correction #3106 as presented. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Shaw and seconded by Samuelson to adjourn this meeting at 11:05 A.M. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, 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, August 19, 2025, at 10:37 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met August 19, 2025, as per public notice given in the Clay County News on August 13, 2025, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in advance notice of the meeting. All 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 at 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, Jesse Mohnike and L. Wayne Johnson; absent: Richard Shaw.

There was no public input.

Motion by Bitterman and seconded by Mohnike to approve the minutes of the meeting held July 29, 2025, as mailed. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike and Johnson; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Corrections #3107 & #3108 for *omitted property changes*. Motion by Pavelka and seconded by Bitterman to accept the recommendation of the Assessor and approve Tax List Corrections #3107 & #3108 as presented. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike and Johnson; Nay: None. Motion carried.

Motion by Bitterman and seconded by Mohnike to adjourn this meeting at 10:53 A.M. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike and Johnson; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman

## COUNTY BOARD OF EQUALIZATION MEETING MINUTES

Courthouse, Clay Center, Nebraska, October 14, 2025, at 8:45 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met October 14, 2025, as per public notice given in the Clay County News on October 8, 2025, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in advance notice of the meeting. All 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 at the West wall in the back of the room and presided with roll call showing the following present: Scott Bitterman, Eric Samuelson, Glen Becker, Jesse Mohnike, Richard Shaw and Jim Pavelka; absent: L. Wayne Johnson.

There was no public input.

Motion by Bitterman and seconded by Mohnike to approve the minutes of the meeting held August 19, 2025, as mailed. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Mohnike, Shaw 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: Bitterman, Samuelson, Becker, Mohnike, Shaw and Pavelka; Nay: None. Motion carried.

Townships: **School Creek** 0.002045; **Eldorado** 0.004097; **Harvard** 0.005128; **Leicester** 0.003143; **Inland** 0.006684; **Lynn** 0.002478; **Lewis** 0.006269; **Sutton** 0.004877; **Sheridan** 0.007140; **Marshall** 0.003640; **Lone Tree** 0.002728; **Glenvil** 0.007215; **Spring Ranch** 0.009495; **Fairfield** 0.003013; **Edgar** 0.005553; **Logan** 0.003588.

Fire Districts: **Sutton Rural Fire** General Fund 0.014268; **Harvard Rural Fire** General Fund 0.008699; **Trumbull Rural Fire** General Fund 0.009324, Sinking Fund 0.006102; Bond Fund 0.008063; **Clay Center Rural Fire** General Fund 0.011488, Sinking Fund 0.002202; **Fairfield Rural Fire** General Fund 0.010207, Sinking Fund 0.004840; **Glenvil Rural Fire** General Fund 0.006110, Sinking Fund 0.001720, Bond Fund 0.019604; **Edgar Rural Fire** General Fund 0.012148.

**Clay County Ag Society**: General Fund 0.002474, Capital Improvement Fund 0.000534, Building Fund 0.000037.

Motion by Shaw 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: Bitterman, Samuelson, Becker, Mohnike, Shaw and Pavelka; Nay: None. Motion carried.

County Levies: **General/Road** 0.181520; **Health** 0.007163; and **Road Improvement Bond** 0.040584.

Cities and Villages: **Sutton** General Fund 0.379899, Community Center Fund 0.045297, Bond 0.423570; **Harvard** General Fund 0.500000, Bond 0.323485; **Trumbull** General Fund 0.213370, Bond 0.090750; **Saronville** General Fund 0.123901; **Clay Center** General Fund 0.499999, Bond 0.181848; **Glennvil** General Fund 0.428402, Bond 0.105574; **Fairfield** General Fund 0.390901, Bond 0.081315; **Edgar** General Fund 0.323534, Bond 0.764087; **Ong** General Fund 0.450000; **Deweese** General Fund 0.352610.

Schools: **Sutton** General Fund 0.539330, Special Building Fund 0.048632; **Harvard** General Fund 0.750412, Special Building Fund 0.004032; **Sandy Creek** General Fund 0.491952, Special Building Fund 0.086704; QCP Building Fund 0.029973.

Clay County SIDS #1: General Fund 0.076525, Bond 0.076525.  
Sutton Community Redevelopment Authority 0.005963.

Motion by Samuelson and seconded by Bitterman to adjourn this meeting at 9:12 A.M. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Mohnike, Shaw and Pavelka; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

Jim Pavelka, Vice-Chairman

## COUNTY BOARD OF EQUALIZATION MEETING MINUTES

Courthouse, Clay Center, Nebraska, October 28, 2025, at 8:45 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met October 28, 2025, as per public notice given in the Clay County News on October 22, 2025, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in advance notice of the meeting. All 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 at 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, Jesse Mohnike, Richard Shaw and L. Wayne Johnson.

Motion by Shaw and seconded by Pavelka to approve the minutes of the meeting held October 14, 2025, as mailed. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

There was no public input.

Cassie Aksamit, County Clerk, presented the certifications from other counties to the Board. Motion by Bitterman and seconded by Samuelson 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: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Misc. Levies set and certified by others: **SCHOOLS: Adams Central Public Schools** General Fund 0.531088, Bond Fund 0.031788, Special Building Fund 0.053643; **Blue Hill School District** General Fund 0.742424 and Special Building Fund 0.028847; **Bruning Davenport School District** General Fund 0.418060, Special Building Fund 0.040877; **Doniphan Trumbull School District** General Fund 0.725856, Building Fund 0.050538; **Shickley School District** General Fund 0.637000, Special Building Fund 0.037000, Qualified Capital Purposes Fund 0.066000; **Lawrence-Nelson Public School District** General Fund 0.717410, Special Building 0.094976, Qualified Capital Purposes Fund 0.011374.

**FIRE DISTRICTS: Hastings Rural Fire** General Fund 0.016331, Sinking Fund 0.005614, Bond Fund 0.009269; **Lawrence Rural Fire** General Fund 0.010875, Sinking Fund 0.005603.

**E.S.U.'S: E.S.U. #5** General Fund 0.015000; **E.S.U. #6** General Fund 0.015000, Bond Fund 0.000481; **E.S.U. #9** General Fund 0.013973.

**Central Community College:** Capital Improvement 0.020000.

**NATURAL RESOURCES DISTRICTS: Upper Big Blue NRD** General Fund 0.017861; **Little Blue NRD #2** General Fund 0.017283.

Motion by Shaw and seconded by Mohnike to adjourn this meeting at 8:50 A.M. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, 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, December 30, 2025, at 8:30 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met December 30, 2025, as per public notice given in the Clay County News on December 24, 2025, a copy of the proof of publication being on file in the County Clerk's Office. Availability of the agenda was communicated in advance notice of the meeting. All 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 at the West wall in the back of the room and presided with roll call showing the following present: Glen Becker, Jim Pavelka, Jesse Mohnike, Richard Shaw and L. Wayne Johnson; absent: Scott Bitterman and Eric Samuelson.

There was no public input.

Motion by Pavelka and seconded by Shaw to approve the minutes of the meeting held October 28, 2025, as mailed. Upon roll call, the vote was as follows: Aye: Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Brenda Hansen, County Assessor, presented Tax List Correction #3109 for *omitted personal property changes*. Motion by Becker and seconded by Shaw to accept the recommendation of the Assessor and approve Tax List Correction #3109 as presented. Upon roll call, the vote was as follows: Aye: Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Shaw and seconded by Becker to adjourn this meeting at 8:44 a.m. Upon roll call, the vote was as follows: Aye: Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman