

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

Courthouse, Clay Center, Nebraska, February 17, 2026, at 8:45 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met February 17, 2026, as per public notice given in the Clay County News on February 11, 2026, 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 Shaw and seconded by Samuelson to approve the minutes of the meeting held December 30, 2025, as mailed. 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 open the Permissive Exemption Hearing at 8:45 a.m. 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 permissive exemption application from the Sutton Community Church.

Supervisor Scott Bitterman entered the meeting at 8:48 a.m.

There being no further questions or comments, motion was made by Samuelson and seconded by Shaw to close the Permissive Exemption Hearing 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.

Motion by Bitterman and seconded by Mohnike to approve the Permissive Exemption application as presented. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Robin Gilbert, County Treasurer, presented a claim for repayment of accelerated taxes for 2025 taxes to Jordon Harms in the amount of \$190.11. Motion by Pavelka and seconded by Becker to approve the claim as presented and authorize the County Treasurer to pay from the appropriate funds. 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 Bitterman to recess the Board of Equalization meeting at 8:53 a.m. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

The Board reconvened in the meeting room and roll call was taken showing the following present: Scott Bitterman, Eric Samuelson, Glen Becker, Jim Pavelka, Jesse Mohnike, Richard Shaw and L. Wayne Johnson. Motion by Mohnike and seconded by Pavelka to resume the Board of Equalization meeting at 10:25 a.m. 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 #3110 and #3111 for change of ownership and refund of accelerated taxes. Motion by Shaw and seconded by Pavelka to accept the recommendation of the Assessor and approve Tax List Corrections #3110 and #3111 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 Pavelka and seconded by Mohnike to adjourn this meeting at 10:29 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