

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

Courthouse, Clay Center, Nebraska, June 9, 2026, at 8:45 A.M.

The Clay County Board of Supervisors acting as the Board of Equalization met June 9, 2026, as per public notice given in the Clay County News on June 3, 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: Scott Bitterman, Eric Samuelson, Glen Becker, Jesse Mohnike, Richard Shaw and L. Wayne Johnson; absent: Jim Pavelka.

All present stood for the Pledge of Allegiance.

Motion by Bitterman and seconded by Mohnike to approve the minutes of the meeting held May 26, 2026, as provided. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

There was no public input.

Protest #s 26-001, 26-002 and 26-003 were presented for review:

Jessie Anderson was present on behalf of Clay Center Innovation Partners regarding Protest #26-001, #26-002 & #26-003.

Brenda Hansen, County Assessor presented Protest #26-001 and identified a change in personal property from what was reported 2026 Personal Property Schedule. Protest #2026-002 (tax year 2025) and #26-003 (tax year 2024) were presented with corrections to the taxable value of the Personal Property Schedules.

Motion made by Becker and seconded by Bitterman that after review of information provided by the Assessor, to accept the testimony of the Assessor presented which would lower the valuation after reviewing information presented at the protest hearing. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

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

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

Motion by Shaw and seconded by Bitterman to approve the Clay County 3 Year Plan of Assessment as presented. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Hansen presented Tax List Corrections #3125 through #3133 for omitted property. Motion by Becker and seconded by Bitterman to accept the recommendation of the Assessor and approve Tax List Corrections #3125 through #3133 as presented. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Hansen presented proposed over/under values on omitted real property not reported. Motion by Shaw and seconded by Mohnike to approve the proposed over/under values as recommended by the County Assessor. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Shaw and seconded by Bitterman to adjourn this meeting at 9:40 a.m. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Cassie Aksamit, County Clerk

L. Wayne Johnson, Chairman