

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

Courthouse, Clay Center, Nebraska, July 14, 2026, at 10:30 a.m.

The Clay County Board of Supervisors acting as the Board of Equalization met July 14, 2026, as per public notice given in the Clay County News on July 8, 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 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 Mohnike and seconded by Becker to approve the minutes of the meeting held June 30, 2026, as mailed. 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 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 2026 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2026 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 Mohnike and seconded by Becker 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 2026 valuation: a. Valuation Summary, b. 3-year Plan of Assessment, c. a copy of the 2026 Reports & Opinions of the Property Tax Administrator; original property card & protest sheet of the protestors. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Protest Hearings began.

Supervisor Eric Samuelson swore in Ronald Olin McElefresh who was present to discuss Protest #2026-008.

Parcel ID# 893000; Irregular Tracts 1,2,3,4,6 & 7, Abandoned RR tracks within irregular tracts 3-7-5 of incorporated lands in Sutton.

Protested Valuation: Land \$97,365; Total Land and Buildings \$304,160. Requested Valuation: Land \$50,000; Total Land and Buildings \$254,160. *(A copy of the Protest can be found in the Clerk's Office)*

Supervisor Eric Samuelson swore in Amy Hoffman who was present to discuss Protest #2026-009.

Hansen presented the following:

Protest #2026-005: Lane Bigge. Protestor was not able to attend the hearing.

Parcel ID# 866302; Lots 3 & 4, Grandview Subdivision, Sutton.

Protested Valuation: Land \$24,970; Buildings \$392,795; Total Land and Buildings \$417,765. Requested Valuation: Land \$12,485; Buildings \$349,000; Total Land and Buildings \$361,485. *(A copy of the Protest can be found in the Clerk's Office)*

Protest #2026-010: Aarin Fellows. Protestor was not able to attend the hearing.

Parcel ID# 595000; Pt Lot 18 NW ¼ SW ¼ of 8-6-8 Inc Land Glenvil.

Protested Valuation: Land \$14,300; Buildings \$305,040; Total Land and Buildings \$333,765. Requested Valuation: Land \$14,300; Buildings \$261,715; Total Land and Buildings \$290,440. *(A copy of the Protest can be found in the Clerk's Office)*

Protest #2026-006: Vincent Koehler. Protestor was not present for hearing.

Parcel ID# 136501; Pt NW ¼ NW ¼ NE ¼ of 25-7-7.

Protested Valuation: Land \$29,075; Buildings \$734,550; Total Land and Buildings \$763,625. Requested Valuation: Land \$29,075; Buildings \$633,000; Total Land and Buildings \$662,075. *(A copy of the Protest can be found in the Clerk's Office)*

Protest #2026-007: James P. and Beverly A. Moore. Protestor was not present for hearing. Protestor provided no evidence or comparables.

Parcel ID# 586900; South 4.3' of Lot 3 & all 4-8, Blk 4, First Addition to Glenvil.

Protested Valuation: Land \$9,530; Buildings \$112,925; Total Land and Buildings \$155,175. Requested Valuation: Land \$9,530; Buildings \$94,430; Total Land and Buildings \$132,165. *(A copy of the Protest can be found in the Clerk's Office)*

Protest #2026-004 was withdrawn from file and will not be reviewed.

The Board discussed the Protests and reviewed the recommendations of the Assessor.

In consideration of Protest #2026-007, a motion was made by Mohnike and seconded by Becker 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: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

In consideration of Protest #2026-006 & #2026-010, a motion was made by Bitterman and seconded by Pavelka that testimony and evidence presented during the hearing indicates a clerical error and to correct such error. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

In consideration of Protest #2026-005, a motion was made by Mohnike and seconded by Bitterman that after review of the property, the Assessor shall lower the value to equalize with other like property. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

In consideration of Protest #2026-008, a motion was made by Becker and seconded by Pavelka to lower the valuation after receiving information presented at the protest hearing. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

No action was taken on Protest #2026-009 per the request of Amy Hoffman that the Assessor's office visit the parcel again.

Hansen presented and discussed a Report of Destroyed Real Property on Parcel ID# 101900. Documentation to support the claim was distributed to the Board prior to the meeting. Motion by Becker and seconded by Pavelka to approve the reassessment value on Form #425 Report of Destroyed Property #26-425-02 on Parcel ID# 101900 as recommended by the County Assessor. Upon roll call, the vote was as follows: Aye: Bitterman, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None; Abstain: Samuelson. Motion carried.

Hansen presented Tax List Corrections #3136 for *omitted property – failure to report*. Motion by Pavelka and seconded by Mohnike to accept the recommendation of the Assessor and approve Tax List Corrections #3136 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 Becker and seconded by Mohnike 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, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Motion by Mohnike and seconded by Pavelka to adjourn this meeting at 1:19 P.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