

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

Courthouse, Clay Center, Nebraska, July 21, 2026, at 10:29 a.m.

The Clay County Board of Supervisors acting as the Board of Equalization met July 21, 2026, as per public notice given in the Clay County News on July 15, 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 Pavelka and seconded by Bitterman to approve the minutes of the meeting held July 14, 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 information regarding Protest #2026-009 Amy Hoffman. Per the request of Amy Hoffman, the Assessor revisited the parcel for review after last week's protest hearing.

Protest #2026-009: Amy Hoffman. Protestor was not able to attend the hearing. Parcel ID# 837300; W 100' of N 46' Lot 11 & W 100' Lot 12, Blk 39, 1st Addition, Sutton. Protested Valuation: Real Property: \$174,400. Requested Valuation: Real Property \$125,000. *(A copy of the Protest can be found in the Clerk's Office)*

In consideration of Protest #2026-009, a motion was made by Mohnike and seconded by Bitterman 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.

Hansen presented and discussed a Report of Destroyed Real Property on Parcel ID# 404200. Documentation to support the claim was distributed to the Board prior to the meeting. Motion by Samuelson and seconded by Shaw to deny the reassessment value on Form #425 Report of Destroyed Property #2026-425-03 on Parcel ID# 404200 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.

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

Motion by Shaw and seconded by Mohnike to adjourn this meeting at 10:45 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