

COUNTY BOARD OF EQUALIZATION MEETING MINUTES

Courthouse, Clay Center, Nebraska, August 18, 2026, at 10:35 a.m.

The Clay County Board of Supervisors acting as the Board of Equalization met August 18, 2026, as per public notice given in the Clay County News on August 12, 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 Bitterman and seconded by Becker to approve the minutes of the meeting held July 28, 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 Tax List Corrections #3137-3143 for clerical error. Motion by Shaw and seconded by Samuelson to accept the recommendation of the Assessor and approve Tax List Corrections #3137-3143 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 her report of over/under values for clerical error tax year 2026. Motion by Shaw and seconded by Becker to approve the notice of over/under values for clerical error for tax year 2026 to be sent. Upon roll call, the vote was as follows: Aye: Bitterman, Samuelson, Becker, Pavelka, Mohnike, Shaw and Johnson; Nay: None. Motion carried.

Hansen provided the Board with her Certification of Taxable Value table to show the Board the valuation changes across all political subdivisions in Clay County over the years.

Motion by Pavelka and seconded by Shaw to adjourn this meeting at 10:49 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