

June 22, 2010 Minutes
Washington County Board of Equalization
Supervisor's Room Courthouse
Blair, Nebraska 68008

The Washington County Board of Equalization of Washington County, Nebraska, met in regular session at 11:55 A.M. on Tuesday, June 22, 2010 in the Supervisor's Meeting Room at the Courthouse in Blair, Nebraska. Notice of the meeting was given in advance thereof by publication in the Pilot-Tribune. A copy of the proof of publication is on file in the Office of the County Clerk. Notice of the meeting was given to the members and a copy of their acknowledgment of the receipt of notice and the agenda are on record at the office of the County Clerk. Availability of the agenda was communicated in the advance notice and in the notice to the members. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman made note that the Open Meetings Law is posted on the door and the north wall. Present: Chairman, Duane Wilcox, County Board Members, Linda Thomsen, Kent Clausen, Jeff Quist, Mary Alice Johnson, Ernie Abariotes and Ron Hinline. Also present, County Clerk Merry Truhlsen, Steven Mencke, County Assessor, Jean Ray, Deputy and Ann Therkelsen.

It was moved by Clausen and seconded by Thomsen to enter into Board of Equalization. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

It was moved by Quist and seconded by Clausen to approve Corrections #6500 & 6501 as presented by the Assessor. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

It was moved by Hinline and seconded by Clausen to approve Valuation Changes for June 22, 2010 as presented by the Assessor. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Motion by Abariotes and second by Hinline that the rules be suspended and that the minutes of the June 8, 2010 meeting be approved but not read at this meeting for the reason that all Board Members were furnished a copy of said minutes prior to the meeting.

Motion by Quist second by Clausen to recess from Board of Equalization at 12:05 pm until the afternoon when Property Valuation Protests will be heard. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

At 2:00 the Board reconvened as Board of Equalization to hear the following property valuation protests, Mencke, Ray and Therkelsen were present:

James M. Acuff: Lot 7, Northwoods Estates. Clerk read protest and recommendation. James Acuff was present and sworn in. Acuff had comparables the Assessor's office looked up. After much discussion, motion was made by Quist and seconded by Clausen to have the Co Assessor's office do a walk through of the property then reschedule a time with the Board of Equalization.

Mark Eckert: Tax Lots 5 & 20, Section 28-18-9. Clerk read protest and recommendation. Mark Eckert was present and discussed the frequent flooding on his property, which the Elkhorn River runs through. The river causes erosion, flooding (which is particularly bad this year) and his land south of the river is not accessible except by boat. Board discussed the property. Motion by Quist and second by Clausen to concur with Referee and Co Assessor's recommendation of no change. Referee stated the property owner did not show for the hearing with the County Referee. The property owner was concerned with the large increase over a short period of time. The causes of the increase were due to: 1) changes in the ag land classification codes provided by the

State, 2) land use changes initiated by the Assessor's office, as well as 3) the increased value of ag properties in the county due to sales. A county wide review was completed for the 2010 assessment year. All land codes were changed from an alpha to numeric symbol provided by the State. During the review some changes were made to the land classification and use. All properties were reviewed and classified equally. The proposed value reflects no change. Value \$136,620. Vote- Aye: Thomsen, Clausen, Quist, Wilcox and Hinline. Nay: Johnson and Abariotes. Motion carried.

Mark Eckert: Tax Lots 8 & 9, Section 29-18-9. Clerk read protest and recommendation. Mark Eckert was present and addressed both properties as noted in preceding paragraph. Motion by Hinline and second by Quist to concur with Referee and Co Assessor's recommendation of no change. The property owner did not show for the hearing with the County Referee. The property owner was concerned with the large increase over a short period of time. The causes of the increase were due to: 1) changes in the ag land classification codes provided by the State, 2) land use changes initiated by the Assessor's office, as well as 3) the increased value of ag properties in the county due to sales. A county wide review was completed for the 2010 assessment year. All land codes were changed from an alpha to numeric symbol provided by the State. During the review some changes were made to the land classification and use. All properties were reviewed and classified equally. The proposed value reflects no change. Value \$65,830. Vote- Aye: Thomsen, Clausen, Quist, Wilcox and Hinline. Nay: Johnson and Abariotes. Motion carried.

Charles & Bonita J. Clary: Lots 5-8 and ½ vacated 8th Street, Block 90, Fort Calhoun. Clerk read protest and recommendation: The Referee and County Assessor recommended no change. The property owner was concerned with the large increase over a short period of time. The county is required to review all properties every 3 to 5 years. Fort Calhoun was reviewed for 2009. The increase was a result of that review. As a result of the review the County Assessor's Office has recognized that a portion of Lots 5 thru 7 is not usable. The County Assessor's Office also confirmed with the Fort Calhoun permits division that Lot 8 is vacant and can be built on. Lots 5 thru 7 have received a 50% reduction in value for topo problems. Lot 8 has been valued the same as similar lots in Fort Calhoun. The property owner stated that water and sewer connections for Lot 8 could be limited. Fort Calhoun's City Offices were closed Friday (6/18/10), so the availability of utilities could not be reviewed. The County Assessor's Office or the property owner will provide that information at the BOE hearing. The proposed value reflects no change. Charles and Bonita Clary were present, Charles was sworn in and discussed problems with Lot 8, the sewer and water line being farther away from this lot than the others and drainage from the bike trail. Assessor stated he was willing to reduce the land value on Lot 8 by \$5,000 due to the inaccessibility of the water line. Motion by Hinline and second by Quist to concur with Co Assessor's recommendation to reduce the valuation on Lot 8 by \$5,000 due to the inaccessibility of the water line. Value \$111,260. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Diane Kneeland c/o Thien Farm Management Inc: Tax Lot 7, Section 30-20-12. No one present. Clerk read protest and recommendation. Motion by Thomsen and second by Clausen to concur with Referee and Co Assessor's recommendation of no change. The property owner was concerned with the large increase over a short period of time. The causes of the increase were due to: 1) changes in the ag land classification codes provided by the State, 2) land use changes initiated by the Assessor's office, as well as 3) the increased value of ag properties in the county due to sales. A county wide review was completed for the 2010 assessment year. All land codes were changed from an Alpha to Numeric Symbol provided by the State. During the review some changes were made to the land classification and use. All properties were reviewed and classified equally. Value \$4,740. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Diane Kneeland c/o Thien Farm Management Inc: Tax Lot 8, Section 30-20-12. No one present. Clerk read protest and recommendation. Motion by Clausen and second by Thomsen to concur with Referee and Co Assessor's recommendation of no change. The property owner was concerned with the large increase over a short period of time. The causes of the increase were due to: 1) changes in the ag land classification codes

provided by the State, 2) land use changes initiated by the Assessor's office, as well as 3) the increased value of ag properties in the county due to sales. A county wide review was completed for the 2010 assessment year. All land codes were changed from an Alpha to Numeric Symbol provided by the State. During the review some changes were made to the land classification and use. All properties were reviewed and classified equally. Value \$42,515. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Teddy Blankenship: Tax Lots 2 & 43, Section 3-17-9. No one present. Clerk read protest and recommendation. Motion by Thomsen and second by Clausen to concur with Referee and Co Assessor's recommendation to adjust the assessed value based on information provided by the property owner. The owner provided U.S.D.A. Maps showing the number of acres in dry land classifications was less than county records indicated. The County Assessor's Office has reconciled the land use acres with the maps. The land is assessed the same as similar land in Washington County. The proposed value reflects that change. Value \$13,260. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Anthony & Melanie Bonacci; Lot 4, Northwoods Estates. No one present. Clerk read protest and recommendation. Motion by Thomsen and second by Clausen to concur with Referee and Co Assessor's recommendation to adjust the assessed value based on an appraisal by the property owner. The appraisal indicated a value of \$750,000 as of 4/10/2010. The property was purchased from a bank for \$569,000.00. Department of Revenue statistics do not utilize foreclosure sales unless that is the predominate type of sale for an area. The proposed value reflects the current appraised value. Value \$750,000. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Richard & Betty Kucera: N. 41.25' of S. 125.5' of Lot 1, N. 59.25' of S. 125.5' of Lot 2 and 5' strip on E part of vacated 14th Street, Block 50, Fort Calhoun. No one present. Clerk read protest and recommendation. Motion by Abariotes and second by Clausen to concur with Referee and Co Assessor's recommendation to adjust the assessed value based on an on-site inspection done by the County Referee and recent purchase price. The inspection revealed that the property was in very poor condition. The roof leaks, the floor has a hole in it, the basement has water problems, and the brick needs tuck pointing. The property owner purchased the property for \$40,000.00 on 4/10/2010. The referee recommended adjusting the assessed value to the purchase price. The proposed value reflects those changes. Value \$40,000. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

James A. Henige: Tax Lots 49 & 52, Section 13-17-9. No one present. Clerk read protest and recommendation. Motion by Abariotes and second by Hinline to concur with Referee and Co Assessor's recommendation to adjust the assessed value based on a prior on-site inspection done by the County Reviewer, and information provided by the property owner. The inspection revealed that the lot is located in a flood plain area next to the Elkhorn River. Land value adjustments were made for location in the past, and should be re-applied. The proposed value reflects that change. Value \$76,275. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Michael L. & Linda S. Childers: S. 24' of N. 107.5' of Lots 3 & 4, Block 51, Fort Calhoun. No one present. Clerk read protest and recommendation. Motion by Thomsen and second by Qujst to concur with Referee and Co Assessor's recommendation to adjust the assessed value based on an on-site inspection done by the County Referee. The inspection revealed that the building was no longer a stand-alone restaurant. All of the kitchen and bar equipment has been removed. Most of the building is used for storage. After the inspection a change in occupancy was made. The occupancy was changed from restaurant to retail. The proposed value reflects that

change. Value\$29,640. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Fort Calhoun Mobile Park, Inc. – Jolene McGowan: Lots 1-8, Block 86. No one present. Clerk read protest and recommendation. Motion by Abariotes and second by Clausen to concur with Referee and Co Assessor's recommendation to adjust the assessed value based on an on-site inspection done by the County Reviewer and Referee. The inspection revealed the condition of the house and garage had deteriorated since the last time it was inspected. Additional physical depreciation was added to the house and garage. The proposed value reflects those changes. Value\$194,975. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

James D. & Carol J. Burchell: Lots 1-4 and E. 27.3' of Lot 5, Block 73, Calhoun Company Addition, Fort Calhoun. No one present. Clerk read protest and recommendation. Motion by Clausen and second by Quist to concur with Referee and Co Assessor's recommendation to adjust the assessed value based on an on-site inspection done by the County Reviewer and the County Referee. The property owner also provided information pertaining to rental income for the last 3 years. A review of the reconciled income statements indicated a value estimate of \$195,000. The exterior inspection revealed that the improvement quality was lower than indicated on the property record card. Basement finish also was listed as partitioned and was determined to be minimal. The proposed value reflects changing the quality and changing the basement finish to minimal. The income analysis helps support that value. Value\$207,000. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson and Abariotes. Nay: Hinline. Motion carried.

At 3:30 p.m., there being no further business to come before the Board of Equalization, it was moved by Clausen and second by Abariotes to adjourn meeting until the next regular Board of Equalization meeting date, July 13, 2010. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Duane Wilcox, Chairman
Washington County Board of Equalization

Attest:
Merry M. Truhlsen
Washington County Clerk

I, Merry M. Truhlsen, County Clerk, in and for Washington County, Blair, Nebraska, do hereby certify that the foregoing proceedings took place during the June 22, 2010 meeting of the Washington County Board of Equalization.

Merry M. Truhlsen, Washington County Clerk