

July 13, 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 1:00 p.m. on Tuesday, July 13, 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 Hine. Also present, County Clerk Merry Truhlsen, Steven Mencke, County Assessor and Jean Ray, Deputy.

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

Motion by Quist and second by Abariotes that the rules be suspended and that the minutes of the June 22, 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. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hine. Nay: None. Motion carried.

It was moved by Quist and seconded by Clausen to approve Tax Correction #6502 as presented by the Assessor. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hine. Nay: None. Motion carried.

It was moved by Abariotes and seconded by Hine to approve Valuation Changes for July 13, 2010 as presented by the Assessor. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hine. Nay: None. Motion carried.

Clerk stated the Property Valuation Protest Form 422 for each protest filed, along with the referee's recommendation and any other information the property owner supplied as a record of the proceedings is on file in the County Clerk's Office. William Kaiser, Advanced Appraisal Inc, was the referee that met with each person filing a property valuation protest. On protests where the property owners signed a waiver, meaning they agree with the Referee's recommendation, Clerk will read name, legal and if a change was recommended what the change was or no change recommended.

The following property valuation protests were heard:

Brad Matheidas c/o CPAC: Ridgeview Estates, First Addition, Lot 1. No one present. Motion by Abariotes and second by Hine to concur with the Referee and County Assessor's recommendation to adjust the assessed value based on a Cost Estimate appraisal and income information provided by the property owner. The appraisal indicated a value of \$761,586. The property is an assisted living facility located in Blair. The vacancy rate is approximately 78% and has been high for 2 years. The vacancy issue was verified last year and no change was recommended until a second year of operation could be monitored. After 2 years of review and a lower occupancy in 2009, a reduction in value is considered and warranted.

The proposed value reflects the current occupancy level and appraised value. Value \$750,000. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

James A. Miller: Tax Lot 136, Section 14-17-12. No one present. Motion by Quist and second by Clausen to concur with the Referee and County Assessor's recommendation of no changes. The property owner did not show up for the hearing with the County Referee. The property owner has agreed to accept the county's assessed value for 2010. The proposed value reflects no change. Value \$214,065. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

CMA Trucking, Inc., James D. Miller: Lots 5, 6, 7, 8, Block 4, Kennard. No one present. Motion by Quist and second by Clausen to concur with the Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner. The owner provided information pertaining to the actual cost of construction. The actual cost figures indicated a lower quality rating was warranted. The proposed value reflects that change. Value \$108,500. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Steven Kuhr: SE1/4 SE1/4, E1/2 NE1/4 SE1/4, Section 4-18-10. No one present. Motion by Hinline and second by Quist to concur with the Referee and County Assessor's recommendation of no changes. The property owner was concerned with the large increase over a short period of time, but did not disagree with the assessed value. The proposed value reflects no change. Value \$118,170. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Steven Kuhr: NW1/4 NE1/4, Section 9-18-10. No one present. Motion by Hinline and second by Clausen to concur with the Referee and County Assessor's recommendation of no changes. The property owner was concerned with the large increase over a short period of time, but did not disagree with the assessed value. The proposed value reflects no change. Value \$80,375. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Steven Kuhr: N1/2 SW1/4, Section 1-18-10. No one present. Motion by Hinline and second by Clausen to concur with the Referee and County Assessor's recommendation of no changes. The property owner was concerned with the large increase over a short period of time, but did not disagree with the assessed value. The proposed value reflects no change. Value \$237,990. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Steven Kuhr: W1/2 NW1/4 NE1/4, Section 2-18-10. No one present. Motion by Hinline and second by Quist to concur with the Referee and County Assessor's recommendation of no changes. The property owner was concerned with the large increase over a short period of time, but did not disagree with the assessed value. The proposed value reflects no change. Value \$38,870. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Richard W. Kruse, trustee: NW1/4 NE1/4, SE1/4 NE1/4, NE1/4 SE1/4, Tax Lot 12, Section 33-18-12. No one present. Motion by Hinline and second by Abariotes to concur with the Referee and County 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 \$288,600. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

James F. Kelly: Tax Lot 8, Section 34-20-10. No one present. Motion by Abariotes and second by Hinline to concur with the Referee and County Assessor's recommendation to adjust the assessed value based on an on-site inspection done by County Reviewer and information provided by the property owner. The inspection revealed that the house had been totally gutted as of 1-1-2010 and the 2nd floor had been removed. At the time of the inspection the house was still under construction. The subject property was purchased for \$75,000.00 on 12-2006. It was recommended to adjust the assessed value for the condition problems and sale price. The proposed value reflects that change. Value \$98,390. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

David Probst: Tax Lots 35 & 36, Section 21-18-9. No one present. Motion by Abariotes and second by Clausen to concur with the Referee and County Assessor's recommendation to adjust the assessed value based on an on-site inspection done by the County Reviewer and information provided by the property owner. The inspection revealed the property was in very poor condition. Pictures were provided by the property owner. The property owner also provided information showing that they purchased the house in April 2010 for \$120,000. Based on the physical inspection and information pertaining to a sale of the property, it was recommended to add additional physical depreciation. The proposed value reflects that change. Value \$128,000. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

David & Deborah Burger: Cooper Woods, Lot 12. No one present. Motion by Abariotes and second by Hinline to concur with the Referee and County Assessor's recommendation to adjust the assessed value based on an on-site inspection done by the County Reviewers and information provided by the property owner. The interior inspection revealed the quality needed to be adjusted due to previously being unable to review the interior during final construction. An appraisal provided by the property owner indicated a value of \$295,000.00 as of 6-19-2010. The proposed value reflects that change. Value \$295,000. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

John & Diane Jensen: HV Lots 11 & 12, Block 18. No one present. Motion by Quist and second by Clausen to concur with the Referee and County Assessor's recommendation to adjust the assessed value based on an on-site inspection done by the County Reviewer and County Referee. The property owner is in the process of remodeling the building. After receiving a building permit from the city of Herman, the property was visited last winter. The interior was not accessible, but the exterior inspection revealed that changes were made to the exterior, and it was assumed the interior remodel was also complete. After a recent interior inspection, it was determined that the remodel of the interior was not complete. Adjustments were made for the condition of the interior. The property will be re-inspected for 2011. The proposed value reflects changing the condition of the interior. Value \$15,000. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

James M. Acuff: Northwoods Estates, Lot 7. No one present. Motion by Hinline and second by Quist to concur with the Referee and County Assessor's recommendation to adjust the assessed value based on an on-site inspection done by the County Referee and the County Reviewer and information provided by the property owner. The interior inspection revealed the condition and quality needed to be adjusted. The property owner provided information pertaining to improved sales and vacant lot asking prices of

properties in his subdivision. The two improved sales were both large, excellent quality homes. One of the houses had been repossessed and resold by a bank; the second house is in the process of being remodeled. Other items mentioned were the asking price of lots. Lots #34 and #35 are for sale with an asking price of \$110,000 each, compared to a value of \$143,700 for the subject lot. At this time, lot sales and new construction is slow. Also, some lots in a subdivision are more desirable than others therefore creating different values. For equalization purposes, it is not recommended to change the lot value and increasing the depreciation on the house. The proposed value reflects those changes. Value \$511,585. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Timothy J. Hauder: Stone Creek Estates, Lot 12. No one present. Motion by Abariotes and second by Clausen to concur with the Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner and an interior inspection done by the County Reviewer and County Referee. The owner provided information showing a current purchase price of the house which was less than the assessed value. The inspection revealed that the condition of the house was overrated. Windows need replacing, paint is peeling, and some patios and porches are showing signs of settling. It is recommended to increase the physical depreciation. The proposed value reflects that change. Value \$520,115. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Phyllis Ocander: Cottonwood, Lot 19. No one present. Motion by Clausen and second by Quist to concur with the Referee and County Assessor's recommendation to adjust the assessed value based on an on-site inspection done by the County Reviewers and recent purchase price. The purchase price was \$66,500 on 6-2010 and included a land share that is assessed on a separate parcel. After deducting for the land share, the sale price indicates a value of \$51,500. The inspection conducted by the County Reviewers confirmed that the purchase price was reasonable. The proposed value reflects changing the assessed value of the improvement on leased land to the purchase price minus the land share. Value \$51,500. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Phyllis Ocander: Cottonwood, Lot 7. No one present. Motion by Clausen and second by Quist to concur with the Referee and County Assessor's recommendation to adjust the assessed value based on an on-site inspection done by the County Reviewers. The interior inspection revealed that the depreciation needed to be adjusted due to the interior of the porch having no insulation or drywall. The property had been estimated due to no previous interior inspections. The proposed value reflects that change. Value \$5,000. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Derek Wallen: Tax Lot 12, Section 26-19-9. No one present. Motion by Hinline and Quist to concur with the Referee and County Assessor's recommendation to adjust the assessed value based on an on-site inspection done by the County Reviewers and information provided by the property owner. The inspection revealed that the house was in poor to fair condition. The house had been repossessed and was purchased by the present owner for \$67,000. The property owner also provided sales of properties in the county. Additional depreciated was added for condition. The proposed value reflects that change. Value \$82,425. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

James A. & Veronica E. Sanford: Tax Lot 71, Section 26-17-12. No one present. Motion by Hinline and second by Clausen to concur with the Referee and County Assessor's recommendation to adjust the assessed value based on an on-site inspection done by the County reviewers. The interior inspection revealed the condition of the house needed to be adjusted. The property owner did provide a recent

market appraisal for \$193,000 of which only \$66,000 was attributed to the 10+ acres of land. The Assessor's office did not agree with the appraiser's land value. There have been a number of land sales in this neighborhood for up to \$10,000 per acre. The appraiser only contributed \$1,000 to each additional acre other than the house and building sites. The proposed value reflects the new assessed value for the house and no change to the market land value. Value \$173,545. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Carol A. Prettyman: Cooper Woods, Lot 18. No one present. Motion by Quist and second by Johnson to concur with the Referee and County Assessor's recommendation of no changes. The property owner did not attend the Referee hearing or provide any information pertaining to market value. A scheduled inspection of the house was cancelled by the property owner. The proposed value reflects no change. Value \$262,405. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Donald Dean Johnson: Tax Lot 102, Section 5-17-11, Kennard. No one present. Motion by Clausen and second by Quist to concur with the Referee and County Assessor's recommendation of no changes. The property owner did not show up for the hearing with the County Referee. Adjustments were made in 2009 by the CBOE for the concerns mentioned in the protest. The proposed value reflects no change. Value \$26,695. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Jo Rice Trustee, FBO Scotti Barnes, A G & Golda Sellmeyer: Country Estates, Lot 1. Rescheduled until Thursday, July 22, 2010.

LeRoy Villwok, c/o Joyce Hiddleston: Tax Lot 2, Section 35-18-11. No one present. Motion by Quist and second by Clausen to concur with the Referee and County Assessor's recommendation of no changes. The property owner did not show up for the hearing with the County Referee. The property owner's concern appears to be with the land that will be condemned for highway right of way after the State acquisition adjustments are made. The proposed reflects no change. Value \$43,290. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Betty Wrich, Henry Wrich POA: N1/2 NW1/4, NW1/4, Section 28-17-11. No one present. Motion by Clausen and second by Quist to concur with the Referee and County Assessor's recommendation of no changes. 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 \$41,075. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Marvin Opfer" Tax Lot 20, Section 32-17-10. No one present. Motion by Quist and Clausen to concur with the Referee and County Assessor's recommendation of no changes. The property owner did not provide any information pertaining to market value. The problems mentioned by the property owner pertain to flooding and usability. Under normal circumstances the highest and best use of the property would be for treed pasture. The proposed value reflects no change. Value \$37,070. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

At 2:10 p.m., there being no further business to come before the Board of Equalization at this time, it was moved by Thomsen and second by Clausen to adjourn meeting until the next Board of Equalization meeting date, July 20, 2010. Vote- Aye: Wilcox, Thomsen, Clausen, Quist, Johnson, Abariotes and Hinline. Nay: None. Motion carried.

Attest:
Merry M. Truhlsen
Washington County Clerk

Duane Wilcox, Chairman
Washington County Board of Equalization

I, Merry M. Truhlsen, County Clerk, in and for Washington County, Blair, Nebraska, do hereby certify that the foregoing proceedings took place during the July 13, 2010 meeting of the Washington County Board of Equalization.

Merry M. Truhlsen, Washington County Clerk