

July 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 at 9:00 A.M. on Thursday, July 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, Duane Wilcox declared the meeting was in session and that the meeting is being recorded. 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, Ernie Abariotes and Ron Hineline. Mary Alice Johnson was absent all day. Also present, County Clerk Merry Truhlsen, Steven Mencke, County Assessor, Jean Ray, Deputy and Ann Therkelsen. Motion by Abariotes second by Hineline to go into Board of Equalization. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hineline. 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 referee's recommendation.

Blair Airport Authority had 2 protests. (Nordstrom's Second Sub. Lot 7) Geoffrey Hall was present and said he had spoken with Mencke prior to the meeting and is here just to confirm the valuation is \$0 on both properties. Clerk read: Referee stated this property was part of a TERC decision this year that granted an exemption. As a result the assessed value has been removed. Value \$0. Motion Clausen second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hineline. Nay: None. Motion carried. (Tax Lot 35, Section 30-17-12) Clerk read: Referee stated this property was part of a TERC decision this year that granted an exemption. As a result the assessed value has been removed. Value \$0. Motion Clausen second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hineline. Nay: None. Motion carried.

Jerry Barabas (Lots 1-3 & Lots 7 & 8, Block 83, Ft Calhoun). No one present. Referee recommends 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. Ft Calhoun was reviewed for 2010. The increase was a result of that review. As a result of the review the County Assessors office recognized that the tax parcel included more than one lot, but as this property is along the highway, without verification from the State as to access onto the highway, it is impossible to determine if the lots are buildable. Referee and Assessor recommend a value of \$185,835. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hineline. Nay: None. Motion carried.

The following owners signed waivers agreeing with the Referee's recommendation:

Janice VonHeim (Lot 6 & part of vacated street, Block 79, Blair). Referee recommends adjusting the assessed value based on an on-site inspection done by the County Reviewers. The inspection revealed discrepancies on the Counties property record card. The house had been estimated the last time due to no previous inspection.

Referee and Assessor recommend a change from \$91,605 to \$80,040. Motion Abariotes second Hinline to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Stanley Karas (Kara's Addition, Lot 2). Referee recommends adjusting the assessed value based on an on-site inspection done by the County Reviewer and information provided by the property owner. The interior inspection revealed the quality needed to be adjusted due to previously being unable to review interior during final construction. Referee and Assessor recommend a change from \$253,445 to \$232,695. Motion Hinline second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Calvin Villwok (Tax Lot 11, Section 24-19-9) Referee recommends adjusting the assessed value due to a physical inspection done by the County Reviewers. The physical inspection revealed that numerous buildings were gone as of January 1, 2010. The property owner was also concerned with the large increase over a short period of time. A county wide review was completed for the 2010 assessment year. The proposed value reflects removing some of the buildings. Referee and Assessor recommend a change from \$177,950 to \$173,715. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Michael Chereck & Sherry L. Heng (Sievers Addition, Lot 2 & N. 10' of Lot 1, Block 3, Ft Calhoun). Referee recommends adjusting the assessed value based on a recent sale of the subject property and an on-site inspection done by the County Reviewers. Inspection revealed that additional depreciation was warranted. Referee and Assessor recommend a change from \$125,870 to \$110,000. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Timothy L. Brutsche (Long Creek Subdivision, E Lot 15). Referee recommends adjusting the assessed value based on information provided by the property owner. The owner provided USDA maps showing the numbers of acres in dry land classifications was less than county records indicated. Referee and Assessor recommend a change from \$393,440 to \$390,330. Motion Abariotes second Hinline to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Rick & Sandy Kmiecik (Cottonwood Creek, Lot 23). Referee recommends adjusting the assessed value based on an appraisal provided by the property owner and an interior inspection done by the County Reviewers. A final inspection had not been done since the house was completed. Referee and Assessor recommend a change from \$725,315 to \$550,000. Motion Hinline second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Darlene E. Westphalen (Larsen's Stillmeadow, 2nd Addition, Lot 16, Blair). Referee recommends adjusting the assessed value based on an on-site inspection done by the County Reviewer and information provided by the property owner. The inspection revealed some discrepancies on the County's property record card. The inspection also revealed the house has basement problems. Referee and Assessor recommend a change from \$161,860 to \$150,665. Motion Hinline second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

The preceding group of property valuation protests all had waivers.

Dana College had filed 12 protests on June 30th at 3:30 PM. Shaun James called Clerk's office July 1 at 8:04AM requesting all 12 Dana protests be withdrawn, Clerks office asked for something in writing. Clerk read

letter dated July 6, received from Shaun James from the Smith, Gardner Slusky Law firm. Motion by Quist second by Clausen to accept Shaun James' letter and place on file. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Darrell L. Isham (SE1/4 NW1/4, SW1/4 NE1/4, NW1/4 SW1/4 & Tax Lots 3 & 9 , Section 24-19-10). No one present. The property owner was concerned with the large increase over a short period of time. Information provided by the property owner also referred to University of Nebr publications which referred to general value increases pertaining to agricultural land values which were less than the county's increase. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. The owner also provided USDA maps showing the number of acres in dry land classification was less than the county records indicated. Referee and Assessor recommend a change from \$301,940 to \$295,720. Motion Abariotes second Hinline to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Anthony J. Ruma (Tax Lot 178, Section 11-17-12). No one present. Referee recommends no change. The property owner did not provide any information pertaining to market value. The property owner also did not attend the referee meeting. Assessor's office called to set up a physical inspection, they took the Assessor's phone number. So far, no attempt was been made to get the physical inspection done. Referee and Assessor recommend a value of \$346,580. Motion Clausen second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Robert Brackett (E1/2SE1/4,Section 25-18-11). No one present. The property owner provided information comparing his land to farms that had sold recently. His main concern was the difference in the amount of tillable land on his farm compared to the farms that had sold. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. The property owner provided information that the house located on this property that had previously been valued as salvaged was going to be burned. Referee recommends the house value be adjusted. Referee and Assessor recommend a change from \$121,240 to \$117,300. Motion Abariotes second Hinline to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Robert Brackett (NW1/4SW1/4, SW1/4NW1/4 & TL 7 Section 30-18-12). No one present. Referee recommends no change. The property owner provided information comparing his land to farms that had sold recently. His main concern was the difference in the amount of tillable land on his farm compared to the farms that had sold. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. Referee and Assessor recommend a value of \$300,645. Motion Abariotes second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Robert Brackett (TL 6 Section 36-18-11). No one present. Referee recommends no change. The property owner provided information comparing his land to farms that had sold recently. His main concern was the difference in the amount of tillable land on his farm compared to the farms that had sold. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. Referee and Assessor recommend a value of \$15,995. Motion Abariotes second Hinline to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

George Whitmore had two protests. Whitmore was present and stated he was protesting his valuation for the following reasons: he felt Wash Co land valuations increased more than the national average; that the large increase was based on land sold for special purposes, not farming; the high price on a parcel sold should be an "isolated" sale; ag products are lower now compared to 2009; and he bought this farm 30 years ago as a retirement investment and does 90% of his business in Wash Co but may be forced to sell. **1.(Tax Lot 20, Section 16-19-11)** Clerk read: Referee recommends adjusting the assessed value based on an on-site inspection done by the County Reviewers and information provided by the property owner. The inspection revealed there is no longer electricity for aeration of grain. Property owner was also concerned with the large increase over a short period of time. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. The proposed value reflects the change for the outbuilding. Referee and Assessor recommend a change from \$273,275 to \$270,690. Motion Hine, second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hine. Nay: None. Motion carried. **2.(SE1/4 SE1/4, Tax Lot 14, Section 4-17-11)** In addition to the previous reasons stated for protesting, Whitmore said a high power line runs on the east side and diagonally through the center of this property. Clerk read: Referee recommends no change. Owner was concerned with a high power line that runs through the property, property owner was also concerned with the large increase over a short period of time. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. Issue dealing with a power line could affect the value, but would be very difficult to measure. Referee and Assessor recommend a value of \$133,465. Motion Quist, second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hine. Nay: None. Motion carried.

Darrell J. Logemann (Bel Air Addition, Lot 12) Clerk read Referee's recommendation: The property owner provided information showing that the property was purchased on 9/11/2009 for \$60,000.00. Additional information provided by the property owner indicated the property was listed with Don Peterson Realty for \$89,000 and on the market for 4 months. The State Dept. of Revenue guidelines pertaining to acceptable sales do not include property involved in repossession's and sold through a financial institution. The subject property was purchased from Federal National Mortgage Assoc. on 9/11/2009. The property was sold through a Real Estate Co, but the motivation of a Bank can be different from a typical seller. The State Dept of Revenue typically does not use sales of houses that have been repossessed. The County Assessor's office is following the same policy. The Co. Reviewer did an on-site inspection of the property. The inspection revealed that the property is in an average condition as of the date of inspection. After the inspection it was recommended by the Assessor's office to change the quality to fair plus. Any adjustment for condition would depend on the condition as of 1/1/2010. I recommend changing the quality to fair plus. Referee and Assessor recommend a change from \$116,830 to \$104,955. Darrell Logemann was present and gave the board the following additional information: there is no front parking on street; house has a flat roof that needs to be redone; house needs new windows; limited back entrance to garage; AC, htg & mech system need to be replaced soon; no basement and the rent of \$650 per month supports requested valuation. Board discussed the condition of the house. Therklisen refigured the valuation using an extra 10% depreciation. Motion Hine second Abariotes to change the valuation as follows: Land \$18,480, Bldg \$76,870 for a total of \$95,350. Vote- Aye: Thomsen, Clausen, Wilcox, Abariotes and Hine. Nay: Quist. Motion carried.

Charles A. Folsom (Tax Lot 10, Section 29-18-9) Charles Folsom was present and said there is no deeded access to part of this property, have to drive on neighbor's property and if it rains it is impassable. This is accretion ground and often floods. Property is trees, poison ivy and deer and has no commercial or farm use. Folsom's neighbor Don Deerson confirmed the lack of access to part of the property. Clerk read: Referee recommended no change. The property owner's main concern was the change from waste to treed grass. Other problems mentioned by the owner were poor access, heavy population of deer, and poison ivy. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3)

increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. There are not any State guidelines for adjusting values for deer and access. Referee and Assessor recommend a value of \$117,040. Board discussed the way neighboring counties value property and stated Folsom may appeal the Board's decision and file with the Nebr Tax Equalization and Review Commission (TERC). Motion Clausen, second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Daniel & Melanie Miller (Tax Lot 139, Section 14-17-12) Daniel and Melanie Miller were present and spoke of the 60% increase on their unimproved ground since 2008 and of the changes in the land classifications on the property. Mencke and the Board discussed the State's soil survey and changes in the soil classifications and how the counties are required to implement them. Clerk read: Referee recommends no change. Property owner was concerned with the large increase over a short period of time. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. Referee and Assessor recommend a value of \$16,145. Motion Quist, second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Gail Taylor, Great Lakes Mobile Home on NW1/4 SW1/4 & Tax Lots 5 & 7 Section 33-18-9: Gordon Taylor was present. Clerk read: Referee recommends adjusting the assessed value based on an on-site inspection done by the Co Reviewers. The inspection revealed that the trailer is in poor condition and is being used for storage only. Referee and Assessor recommend a change from \$2,465 to \$500. Motion Hinline, second Abariotes to concur with Referee and County Assessor's recommendation. Owner signed waiver agreeing with referee. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Gordon & Gail Taylor had 2 protests. **1. (SW1/4 SW1/4 Tax Lot 3, Section 33-18-9)** Gordon Taylor was present and spoke of the increase in land valuation, the flooding that occurs and had pictures of the land erosion on this property. Board spoke of the change in land classification by the State. Clerk read: Referee recommends adjusting the assessed value based on information provided by the property owner. The owner provided USDA maps showing the number of acres in dry land classifications was less than county records indicated. The property owner also was concerned with recent flooding. Pictures submitted by the property owner show that extensive flooding has occurred since 1/1/2010. The property owner also stated that rock utilized to stabilize the river bank has been washed away. Any physical changes that have occurred after 1/1/2010, should be addressed for 1/1/2011. Referee and Assessor recommend a change from \$64,425 to \$61,035. Motion Clausen, second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried. **2. (NW1/4SW1/4 & Tax Lots 5 & 7 Section 33-18-9)** Gordon Taylor was present. Clerk read: Referee recommends adjusting the assessed value based on information provided by the property owner. The owner provided USDA maps showing the number of acres in dry land classifications was less than county records indicated. The property owner also was concerned with recent flooding. Pictures submitted by the property owner show that extensive flooding has occurred since 1/1/2010. The property owner also stated that rock utilized to stabilize the river bank has been washed away. Any physical changes that have occurred after 1/1/2010, should be addressed for 1/1/2011. Referee and Assessor recommend a change from \$133,420 to \$112,940. Motion Quist, second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Mark W. & Marissa R. Anderson (Tax Lots 80 & 89, Section 30-20-11, Herman) Mark and Marissa Anderson were present. Clerk read: The Referee recommends consulting with the County Attorney on this protest. The 2009 property value has been protested to the TERC and could have an effect on the 2010 value. The owner did voice concerns about current sales and also referred to her appraisal from a year ago. The proposed value \$132,450 reflects no change. Marissa Anderson spoke of the appraisal from last year and that they feel as they did last year, that they don't want the County Reviewers inside their home. Anderson spoke of the value of

homes surrounding theirs. She met with the referee this year and stated the pictures on last year's appraisal show the condition of their home. Mencke said, as he stated last year, he didn't agree with the comps used on the appraisal. Board discussed the valuations on the property. Motion Hineline, second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hineline. Nay: None. Motion carried.

Catherine McBride, agent for Lyle E. McBride, Jr. had 3 protests. Catherine McBride was present and stated the Assessor adjusted the dry acres on the property so her main problem now is the amount of acres deemed waste land, that amount dropped from 39A to 1A. The property sits on the New York creek. These parcels are riddled with ditches, gullies, steep side hills, banks and swampy areas. These areas have no productive value as farm land, building possibilities or even as pasture land. Mencke spoke of the State soil survey which counties are required to implement. Board discussed the change in soil types. McBride's farm tenant, Buck Hoier spoke. **1. (N1/2 NE1/4 Section 22-19-10)** Clerk read referee's comments: The property owner was concerned with the large increase in value that occurred in one year; also concerns were the amount of waste land that was reclassified to Treed grass. The owner also provided USDA maps showing the number of acres in dry land classification was less than the county records indicated. The recommended value reflects that change. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. Referee and Assessor recommend a change from \$121,825 to \$117,700. Motion Abariotes, second Clausen to concur with Referee and County Assessor's recommendation Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hineline. Nay: None. Motion carried. **2. (SE1/4 SE1/4 Section 15-19-10)** Clerk read referee's comments: The property owner was concerned with the large increase in value that occurred in one year; also concerns were the amount of waste land that was reclassified to Treed grass. The owner also provided USDA maps showing the number of acres in dry land classification was less than the county records indicated. The recommended value reflects that change. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. Referee and Assessor recommend a change from \$133,105 to \$123,015. Motion Clausen, second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hineline. Nay: None. Motion carried. **3. (SW1/4 SW1/4 Section 14-19-10)** Clerk read referee's comments: The property owner was concerned with the large increase in value that occurred in one year; also concerns were the amount of waste land that was reclassified to Treed grass. The owner also provided USDA maps showing the number of acres in dry land classification was less than the county records indicated. The recommended value reflects that change. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. Referee and Assessor recommend a change from \$54,665 to \$51,530. Motion Abariotes, second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hineline. Nay: None. Motion carried.

Julia Hindmarsh, POA for Mildred Hindmarsh, was present and stated she was waiving the protest on two properties and just wanted to address the property in Section 11. Hindmarsh thanked the Assessor's for the adjustment on the barn but did want to protest the 43 acres previously valued as waste land that now have the inflated value of \$1,000 to \$1,200 per acre. Hindmarsh said this increase is a hardship in a year when their renters are estimating there will only be 80% production due to flooding from the Elkhorn River. Some water is still standing in the fields along with the gravel, sandbars and erosion that has also occurred. Mencke stated they value as of January 1, so damage to the property that occurred this year would an issue for next year. Board discussed the flooding property owners have experienced this year and how there is no allowance for these problems in the soil surveys. Hindmarsh stated she was willing to go to TERC as this issue affects many farms. (NW1/2 SW1/4, NW1/4 SE1/4, Tax Lot 25 Section 11-17-9) The property owner was concerned with the large increase in value that occurred in one year. Additional concern was that the land is in the flood plain, and due to flooding will not have a crop for 2010. Clerk read referee's comments: The property owner also

stated that an old barn is in poor condition. An on-site inspection done by Co. Reviewer verified the barn was not usable, and should receive additional depreciation. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. Any adjustment for the flooding that occurred after 1/1/2010 should be addressed for 1/1/2011. The recommended change in value is the result of additional depreciation for the condition of the barn. Referee and Assessor recommend a change from \$650,060 to \$648,760. Motion Clausen, second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Julia Hindmarsh POA for Mildred Hindmarsh (N1/2 SE1/4, Section 14-19-11) Julia Hindmarsh was present. Clerk read referee's comments: The property owner was concerned with the large increase in value that occurred in one year and stated that the land has drainage problems. USDA maps were also provided to the Co. Assessor's office which showed the land was not irrigated and should be classified as dry crop ground. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. Referee and Assessor recommend a change from \$167,830 to \$154,160. Motion Clausen, second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Julia Hindmarsh POA for Mildred Hindmarsh (SW1/4, SE1/4, Section 3-19-11) Julia Hindmarsh was present. Clerk read: Referee recommends no change. The property owner was concerned with the large increase in value that occurred in one year and stated that the land has drainage problems. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. Referee and Assessor recommend a value \$716,580. Motion Clausen second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

HBI, LLC (Lots 5 & 6, Bock 40, together with S 1/2 vacated alley, Fort Calhoun) No one present. Referee recommends adjusting the assessed value based on an on-site inspection revealed the condition needed to be adjusted. Referee and Assessor recommend a change from \$131,285 to \$125,000. Motion Clausen, second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

JoRice Trustee AG & Golda Sellmeyer Trust, FBO Scotti Barnes. (Country Estates Lot 1 1997 Skyline) No one present. Referee recommends adjusting the assessed value based on information provided by the property owner. The Mobile Home was listed for \$22,000.00 and an offer was accepted for \$19,500.00, which was not finalized. Referee recommends adjusting the value to the asking price. Referee and Assessor recommend a change from \$29,135 to \$22,000. Motion Quist, second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Tri-N, Inc., c/o Mark Nelson (S1/2 NW1/4, Section 13-19-10) No one was present. Property owner was concerned with the large increase over a short period of time. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. The property owner did provide USDA maps showing there was less dry land than indicated on the county record card. Referee recommended adjusting the value to reflect that change. Another issue dealing with access could affect the value, but would be very difficult to measure. Referee and Assessor recommend a change from \$157,000 to \$113,285. Owner signed waiver agreeing with Referee. Motion Hinline, second Quist to concur with Referee

and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Thomas J. & Patricia Thiem (Southern Heights, Lot 8, Block 4) No one was present. Referee recommends no change. The property owner did not attend the referee hearing, or provide any information pertaining to market value or set up an interior inspection. Referee and Assessor recommend a value of \$201,900 Motion Quist, second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Kevin & Susan Poling (Cottonwood Creek, Lot 22) No one was present. Referee recommends adjusting the assessed value based on an on-site inspection done by the Co. Reviewers and information provided by the property owner. The interior inspection revealed the quality needed to be adjusted. Referee and Assessor recommend a change from \$647,640 to \$485,910. Motion Hinline, second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Cook Family Trust {Steven L. & Kathleen A. Cook, co-trustees} (Tax Lot 213, BC Section 7-18-12) No one present. Referee recommends adjusting the assessed value based on information provided by the property owner and a on-site inspection by the County Referee. Referee recommended that 5 acres should be valued the same as 100% for market area 3, and not commercial. Referee and Assessor recommend a change from \$50,495 to \$34,325. Motion Abariotes, second Hinline to concur with Referee and County Assessor's recommendation. Owner signed waiver agreeing with Referee. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Mary Ravage/McMahon (Tax Lot 57,Section 29-18-12) No one was present. Referee recommends no change. The property owner was concerned with erosion problems. The land is green belted and is valued mostly as class 4 land, which is a classification for steep and eroded land. It appears the erosion problems are being addressed by the land class. Referee and Assessor recommend a value of \$12,455. Motion Hinline, second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

Mary Ravage/McMahon (Tax Lot 56,Section 29-18-12) No one was present. Referee recommends no change. The property owner was concerned with erosion problems. The land is green belted and is valued mostly as class 4 land, which is a classification for steep and eroded land. It appears the erosion problems are being addressed by the land class. Referee and Assessor recommend a value\$199,405. Motion Abariotes, second Quist to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

William & Harold Ballenger (Tax Lot 4, Section 7-19-12) No one was present. Referee recommends no change. The property owner was concerned with the large increase in value that occurred in one year and that the amount of waste land that was reclassified to Treed grass. The property is located on the Iowa side of the Missouri River, and was flooded most of the spring. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. Any adjustments for flooding would have to be addressed for 1/1/2011. Referee and Assessor recommend a value \$42,440. Motion Quist, second Thomsen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hinline. Nay: None. Motion carried.

William & Harold Ballenger (Tax Lot 5, Section 7-19-12) No one was present. Referee recommends no change. The property owner was concerned with the large increase in value that occurred in one year and that the amount of waste land that was reclassified to Treed grass. The property is located on the Iowa side of the Missouri River, and was flooded most of the spring. Increases were due to: 1) changes in the State ag land

classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. Any adjustments for flooding would have to be addressed for 1/1/2011. Referee and Assessor recommend a value \$31,260. Motion Abariotes, second Hineline to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hineline. Nay: None. Motion carried.

BKM Land Co LLC (Tax Lot 25 Section 31-17-11) No one was present. Referee recommends no change. Property owner did not show for the Referee hearing. The protest stated the property owner was concerned with the large increase in value that occurred in one year. Increases were due to: 1) changes in the State ag land classification codes 2) land use changes initiated by Assessor's office 3) increased value of ag properties due to sales. A county wide review was completed for the 2010 assessment year. Referee and Assessor recommend a value \$194,390. Motion Hineline, second Clausen to concur with Referee and County Assessor's recommendation. Vote- Aye: Thomsen, Clausen, Quist, Wilcox, Abariotes and Hineline. Nay: None. Motion carried.

At 2:45 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 Abariotes to adjourn meeting until the next Board of Equalization meeting date, July 27, 2010. All members present voted aye. Chairman declared meeting adjourned.

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 22 meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk