

June 28, 2011 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 11:40 A.M. on Tuesday, June 28, 2011 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, Mary Alice Johnson, County Board Members, Kent Clausen, Jerry Kruse, Jeff Quist, Steven Kruger, Ernest Abariotes and Ron Hinline. Also present, County Clerk Merry Truhlsen, County Atty Shurie Graeve, County Assessor Steven Mencke and Jean Ray, Deputy. It was moved by Kruse and seconded by Quist to enter into Board of Equalization. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, 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 14, 2011 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: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

It was moved by Abariotes and seconded by Kruger to approve Valuation Changes for 6-28-2011 as presented by the Assessor. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

It was moved by Quist and seconded by Kruse to approve Correction #6577 as presented by the Assessor. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

At 11:45 A.M., there being no further business to come before the Board of Equalization at this time, it was moved by Kruger and second by Kruse to adjourn until 1:40 P.M. when property valuation protests will be heard. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

At 1:50 P.M. Kruse motioned, seconded by Clausen to enter into Board of Equalization. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried. County Assessor Steven Mencke, Jean Ray, Deputy, Ann Therkelsen, County Reviewer and County Attorney Shurie Graeve were present.

Property Valuation Protests:

James & Joann Duncan: Tax Lot 146 Section 14-18-11. James and Joann Duncan were present. Clerk read protest and recommendation: The Referee and County Assessor recommended adjusting the assessed value based on information provided by the property owner. The owner provided FSA Maps showing the number of acres in dry land classifications was less than the county records indicated. The County Assessors office has reconciled the land use with the maps. The land is assessed the same as similar land in Washington County. The proposed value reflects that change. The property owner paid \$116,508 for this parcel and Tax Lot 12 Sec 15-18-11 on 5/7/2010. The property was offered for sale at a public auction and appears to be an arms length sale. The combined (Greenbelt) assessed value for the two parcels is \$108,335 after the changes per the FSA maps. A large increase in assessed value from 2010 to 2011 was a result of a county wide land use review conducted by the County Assessor's office for 2011. The review resulted in the reclassification of ground from a Dry land classification to Grass land. Value \$37,745. James and Joann Duncan were sworn in and said they purchased Tax Lot 146 Section 14-18-11 and Tax Lot 12 Section 15-18-11 in 2010 for \$2,100 an acre. They were protesting the increase in their valuation from 2010. Mencke spoke saying this valuation was based on special value (Mencke handed out Statute 77-201 on special valuation) and also said the soil types were adjusted based on the FSA maps the Duncans had. Mencke said the main reason for the increase was that the value on dry land went up tremendously this year. Motion Abariotes second Hinline to set the valuation for Tax Lot 146 Section 14-18-11 at 75% of \$44,925, or \$33,694.00 Vote- Aye: Abariotes and Hinline. Nay: Clausen, Kruse, Quist, Johnson and Kruger. Motion failed. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation that the value be set at \$37,745. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, and Hinline. Nay: Abariotes. Motion carried.

James & Joann Duncan: Tax Lot 12 Section 15-18-11. James and Joann Duncan were present. Clerk read protest and recommendation: The Referee and County Assessor recommended adjusting the assessed value based on information provided by the property owner. The owner provided FSA Maps showing the number of acres in dry land classifications was less than the county records indicated. The County Assessors office has reconciled the land use with the maps. The land is assessed the same as similar land in Washington County. The proposed value reflects that change. The property owner paid \$116,508 for this parcel and Tax Lot 146 Sec 14-18-11 on 5/7/2010. The property was offered for sale at a public auction and appears to be an arms length sale. The combined (Greenbelt) assessed value for the two parcels is \$108,335 after the changes per the FSA Maps. A large increase in assessed value from 2010 to 2011 was a result of a county wide land use review conducted by the County Assessor's office for 2011. The review resulted in the reclassification of ground from a Dry land classification to Grass land. Value \$70,590. Motion Quist second Kruger to concur with Referee and County Assessor's recommendation that the value be set at \$70,590. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

LaVonne M Moats: Washington Village Tax Lots 29, 30, 37 & 66, Section 32-17-11. LaVonne Moats was present. 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 6 years. Washington Village land values were reviewed for 2011 and the increase was a result of that review. The present value reflects the changes that were made to all Washington Village lots for 2011. As a result of the review the County Assessor's office recognized that the tax parcel was being farmed and changed the assessed value to 75% of market value. Value \$138,105. Lavonne Moats was sworn in and discussed the property. Mencke discussed the pricing structure for Washington Village. Motion Clausen second Quist to concur with Referee and County Assessor's recommendation to value at \$138,105. Vote- Aye: Clausen, Quist, Johnson, Kruger and Hinline. Nay: Kruse and Abariotes. 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 that no change was recommended. Chairman Mary Alice Johnson left the meeting.

Property Valuation Protests with waivers agreeing with Referee's Recommendation:

Ann Allen: Lot 15 Pinneo's Addition, Kennard. No one present. Clerk read protest and recommendation. Motion Hinline second Abariotes to concur with 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 reviewers. The owner provided information showing an appraisal and purchase price (\$55,000) which was less than the assessed value. The County Assessor's office adjusted the condition of the house due to the physical inspection and agrees with the purchase price of the property. The proposed value of \$55,000 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Johnson absent. Motion carried.

Sharon Bremmerkamp: Tax Lot 26, Section 30-18-12. No one present. Clerk read protest and recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner and the aerial GIS map. The GIS map shows the number of acres in dry land classification was less than the records indicated. The County Assessors Office has reconciled the land use with the map. The proposed value of \$144,695 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Johnson absent. Motion carried.

Larry & Lois Dein: Tax Lot 85, Section 7-17-12. No one present. Clerk read protest and recommendation. Motion Hinline second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on the FSA maps provided by the property owner. Value \$178,120. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Johnson absent. Motion carried.

Ronald Haggin: Lakeland Estates Lot 15 Block 7. No one present. Clerk read protest and recommendation. Motion Kruse second Clausen to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner and a physical inspection done by the County Assessor's office. The property owner provided an appraisal which showed the value to be \$195,000. The county Assessor's office adjusted the condition of the house due to the physical inspection and agrees with the appraisal. The proposed value of \$195,000 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Johnson absent. Motion carried.

(1) Kenneth Hansen: Tax, Lot 23, Section 9-18-11. No one present. Clerk read protest and recommendation. Motion Abariotes second Hinline to concur with Referee and County Assessor's recommendation to adjust the assessed value as shown on the FSA maps provided by the property owner. Value \$60,905. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Johnson absent. Motion carried.

(2) Kenneth Hansen: E $\frac{1}{2}$ SE $\frac{1}{4}$, Section 4-18-11. No one present. Clerk read protest and recommendation. Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation to adjust the assessed value as shown on the FSA maps provided by the property owner. Value \$145,815. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Johnson absent. Motion carried.

Frederick Huerman: Gibson's Add Part of Lots 1 & 2, Block 50, Arlington. No one present. Clerk read protest and recommendation. Motion Abariotes second Hinline to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection done by the County Reviewer. The property has been listed for \$99,900 with Don Peterson & Associates. The County Assessor's office adjusted the condition of the house due to the physical inspection and agrees with the listing price of the property. The proposed value of \$99,900 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Johnson absent. Motion carried.

(1) Darrell Logemann: Lots 13 & 14 Block 24, Herman. No one present. Clerk read protest and recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner and a physical inspection done by the County Assessor's office. The property owner provided an appraisal which showed the value to be \$36,000. The County Assessor's office adjusted the condition of the house due to the physical inspection and agrees with the appraisal. The proposed value of \$36,000 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Johnson absent. Motion carried.

(2) Darrell Logemann: Lot 5 Block 43, Blair. No one present. Clerk read protest and recommendation. Motion Clausen second Kruger to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner and a physical inspection done by the County Assessor's office. The property owner provided an appraisal which showed the value to be \$32,000. The County Assessor's office adjusted the condition of the house due to the physical inspection and agrees with the appraisal. The proposed value of \$32,000 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Kruger and Abariotes. Nay: Hinline. Johnson absent. Motion carried.

Robert Mumm: Tax Lot 9 Section 15-17-11. No one present. Clerk read protest and recommendation. Motion Kruse second Clausen to concur with Referee and County Assessor's recommendation of no change. Clerk read protest and recommendation. The property owner did not provide any information pertaining to market value. The land is valued the same as similar land in the area. The proposed value of \$68,520 reflects no change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Johnson absent. Motion carried.

Marvin Opfer: Tax Lot 20 Section 32-17-10. No one present. Clerk read protest and recommendation. Motion Clausen second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner and an exterior and interior inspection done by the County Reviewer. A large increase in assessed value from 2010 to 2011 was a result of a county wide land use review conducted by the Assessor's office for 2011. The review resulted in improvements that were visible in the GIS aerials being added to the assessed value. The property was not assessable at the time the improvements were found so they were estimated. After the property owner met with the County Referee, an inspection was scheduled with the property owner and the improvements were inspected and changes were made. The proposed value of \$93,050 reflects those changes. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Johnson absent. Motion carried.

Chairman Mary Alice Johnson returned to the meeting.

Todd Ostblom: Lot 5 & E $\frac{1}{2}$ Lot 4, Block 3, Arlington. No one present. Clerk read protest and recommendation. Motion Kruger second Abariotes to concur with 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 Referee. The owner provided information showing a purchase price (\$29,500) which was less than the assessed value. The inspection revealed that the condition of the house was in very poor condition and had been gutted after the sale. Plumbing, electrical, heating, air conditioner and roof needs replaced. Some patios and porches are showing signs of setting. Referee recommended increasing

the physical depreciation. The proposed value of \$29,500 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Joseph A. Owens: Tax Lot 1 Section 10-19-9. No one present. Clerk read protest and recommendation. Motion Abariotes second Hinline to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner and a physical inspection done by the County Assessor's office. The property owner provided an appraisal which showed the value to be \$140,000. The County Assessor's office adjusted the condition of the house due to the physical inspection and agrees with the appraisal. The proposed value of \$127,870 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Kyle & Natalie Spontak: Pinewood Estates part of Lots 7&8 Blair. No one present. Clerk read protest and recommendation. Motion Kruger second Clausen to concur with 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. The owner provided information showing a purchase price (\$265,000) which was less than the assessed value. The County Assessor's office adjusted the condition of the house due to the physical inspection and agrees with the purchase price of the property. The proposed value of \$265,000 reflects that change. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

At 3:10 P.M., there being no further business to come before the Board of Equalization at this time, it was moved by Clausen and second by Kruse to adjourn meeting until the next regular Board of Equalization meeting date, July 12, 2011. All members present voted aye, Chairperson declared meeting adjourned.

Attest:
Merry M. Truhlsen
Washington County Clerk

Mary Alice Johnson, Chairperson
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 June 28th meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk