

July 12, 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 1:10 P.M. on Tuesday, July 12, 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, and Ron Hinline, Ernest Abariotes: absent. Also present, County Clerk Merry Truhlsen, County Assessor Steven Mencke, Jean Ray, Deputy and Ann Therkelsen, County Reviewer. It was moved by Kruger and seconded by Kruse to enter into Board of Equalization. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, and Hinline, Abariotes-absent. Nay: None. Motion carried.

Motion by Kruse and second by Clausen that the rules be suspended and that the minutes of the June 28, 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, and Hinline, Abariotes-absent. Nay: None. Motion carried.

Ernest Abariotes was present at this time.

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.

Property Valuation Protests:

Gene P & Kay M. Smith: Tax Lot 34 Sec 27-18-12. Gene P. Smith was present. Clerk read protest and Referee and Assessor's recommendation: The property owner's concern was flooding that is occurring and the possibility of permanent or long term damage to the soil. Property is assessed as of January 1st of each year and any adjustment for changes that occurred after that date should be addressed the following year. The proposed value of \$107,620 reflects no change. Smith questioned the large increase in valuation on his property in the last 2 years and spoke of the flooding that is occurring. Mencke discussed soil classifications and the use of aerial photos to update County records. Mencke stated flooding occurring this year will be addressed next year. Motion by Kruse, second by Kruger to concur with Referee and County Assessor's recommendation to value at \$107,620. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, and Abariotes. Hinline abstained. Nay: None. Motion carried.

(1) Richard W. Kruse, Trustee: NW1/4NE1/4, SE1/4NE1/4, NE1/4SE1/4 & Tax Lot 12 Sec 33-18-12. Richard Kruse was present. Clerk read protest and Referee and Assessor's recommendation to make no change: The owner provided maps showing the number of acres he thinks should be classified as waste. The Assessor's record was correct per the FSA maps. Washington County's change in 2010 was due to: 1)changes in the agricultural 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 agricultural 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 utilizing the same guidelines. The proposed value of \$295,740 reflects no change. Kruse had hand outs for the Board and talked about the waste and timberland areas on his property. Board discussed a gully/bog area on the property. Motion by Kruse second Hinline to reclassify 7.99 acres of trees to waste, which would change the valuation to \$290,790. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

(2) Dorothy Evelyn Kruse, Trustee: Tax Lot 11 Sec 33-18-12. Richard Kruse was present. Clerk read protest and Referee and Assessor's recommendation to make no change: The owner provided maps showing the number of acres he thinks should be classified as waste. The Assessor's record was correct per the FSA maps. Washington County's change in 2010 was due to: 1)changes in the agricultural 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 agricultural 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 utilizing the same guidelines. The proposed value of \$299,355 reflects no change. Kruse had hand outs for the Board and talked about the waste and timberland areas on his property. Motion by Quist, second by Kruger to concur with County Assessor's recommendation to value at \$299,355. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

(3) Dorothy Evelyn Kruse, Trustee: SW1/4NE1/4, NW1/4SE1/4 Sec 33-18-12. Richard Kruse was present. Clerk read protest. Clerk read Referee and Assessor's recommendation: to adjust 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 of \$145,855 reflects that change. Kruse had hand outs for the Board and talked about the waste and timberland areas on his property. Motion by Kruger second Kruse to concur with Referee and County Assessor's recommendation to value at \$145,855. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

(1) William Burdess: S1/2NE1/4NW1/4, SE1/4NW1/4 Sec 33-18-12. William J. Burdess was present. Clerk read protest and Referee and Assessor's recommendation: The owner provided FSA maps showing the number of acres in dry land classification was less then the county records indicated. The Assessor's office has reconciled the land use with the maps. The property owner was also concerned with the amount of waste land that was reclassified to treed grass 2010. The land is assessed the same as similar land in Washington County. Washington County's change in 2010 was due to: 1)changes in the agricultural 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 agricultural 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 utilizing the same guidelines. The proposed value of \$261,845 reflects those changes. Burdess had handouts for the Board, read a lengthy testimony and submitted the testimony for the record. Motion by Quist, second Clausen to concur with Referee and County Assessor's recommendation to value at \$261,845. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger and Abariotes. Nay: Hinline. Motion carried.

(2) William Burdess: S1/2SW1/4 Sec 28-18-12. William J. Burdess was present. Clerk read protest and Referee and Assessor's recommendation: The owner provided FSA maps showing the number of acres in dry land classification was less then the county records indicated. The Assessor's office has reconciled the land use with the maps. The property owner was also concerned with the amount of waste land that was reclassified to treed grass 2010. The land is assessed the same as similar land in Washington County. Washington County's change in 2010 was due to: 1)changes in the agricultural 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 agricultural 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 utilizing the same guidelines. The proposed value of \$280,085 reflects those changes. Burdess had handouts for the Board, read a lengthy testimony and submitted the testimony for the record. Motion by Quist, second by Kruger to concur with Referee and County Assessor's recommendation to value at \$280,085. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger and Abariotes. Nay: Hinline. Motion carried.

(1) Donald D. Graham-Papio Valley Land Co.: Tax Lot 3 Sec 6-19-12. Donald D. Graham was present. Clerk read protest and Referee and Assessor's recommendation: The property owner's concerns were the reclassification of waste land to treed grass and flooding that is occurring, and the possibility of permanent or long term damage to the soil. Property is assessed as of January 1st of each year and any adjustment for changes that occurred after that date should be addressed the following year. Information provided by the property owner stated that the flooding also occurred in 2010. There was not any evidence provided of damages or changes to the soil as of 1/1/2011. Washington County's change in 2010 was due to: 1)changes in the agricultural 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 agricultural 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 utilizing the same guidelines. The proposed value of \$\$332,565 reflects no change. Graham spoke of the flooding that has occurred on this property the last 4 years and handed out aerial photos of the flooded farm. Graham said it seems the river is reclaiming the land and on this basis thinks the valuation should be lowered. Mencke stated land along the river has been selling at consistent prices but said for 2011, which will be addressed next year, he expects there will be major problems on this property due to flooding. Assessor's office will look at the property after January. Motion by Clausen, second by Kruse to concur with Referee and County

Assessor's recommendation to value at \$332,565. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

(2) Donald D. Graham-Papio Valley Land Co.: SW1/4 Sec 11-19-11 Donald D. Graham was present. Clerk read protest. Clerk read Referee and Assessor's recommendation: The property owner's concerns were the reclassification of waste land to treed grass and flooding that is occurring, and the possibility of permanent or long term damage to the soil. Property is assessed as of January 1st of each year and any adjustment for changes that occurred after that date should be addressed the following year. Information provided by the property owner stated that the flooding also occurred in 2010. There was not any evidence provided of damages or changes to the soil as of 1/1/2011. Washington County's change in 2010 was due to: 1)changes in the agricultural 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 agricultural 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 utilizing the same guidelines. The proposed value of \$369,720 reflects no change. No further discussion- see first valuation protest. Motion by Kruse, second by Kruger to concur with Referee and County Assessor's recommendation to value at \$369,720. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

(3) Donald D. Graham-Papio Valley Land Co.: Tax Lot 8 Sec 36-20-11. Donald D Graham was present. Clerk read protest. Clerk read Referee and Assessor's recommendation: The property owner's concerns were the reclassification of waste land to treed grass and flooding that is occurring, and the possibility of permanent or long term damage to the soil. Property is assessed as of January 1st of each year and any adjustment for changes that occurred after that date should be addressed the following year. Information provided by the property owner stated that the flooding also occurred in 2010. There was not any evidence provided of damages or changes to the soil as of 1/1/2011. Washington County's change in 2010 was due to: 1)changes in the agricultural 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 agricultural 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 utilizing the same guidelines. The proposed value of \$841,355 reflects no change. No further discussion- see first valuation protest. Motion by Clausen, second by Quist to concur with Referee and County Assessor's recommendation to value at \$841,355. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

(4) Donald D Graham-Papio Valley Land Co.: Tax Lot 5 Sec 31-20-12. Donald D. Graham was present. Clerk read protest. Clerk read Referee and Assessor's recommendation: The property owner's concerns were the reclassification of waste land to treed grass and flooding that is occurring, and the possibility of permanent or long term damage to the soil. Property is assessed as of January 1st of each year and any adjustment for changes that occurred after that date should be addressed the following year. Information provided by the property owner stated that the flooding also occurred in 2010. There was not any evidence provided of damages or changes to the soil as of 1/1/2011. Washington County's change in 2010 was due to: 1)changes in the agricultural 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 agricultural 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 utilizing the same guidelines. The proposed value of \$247,675 reflects no change. No further discussion- see first valuation protest. Motion by Kruse, second Kruger to concur with Referee and County Assessor's recommendation to value at \$247,675. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

(5) Donald D. Graham-Papio Valley Land Co.: Tax Lot 5 Sec 1-19-11. Donald D. Graham was present. Clerk read protest. Clerk read Referee and Assessor's recommendation: The property owner's concerns were the reclassification of waste land to treed grass and flooding that is occurring, and the possibility of permanent or long term damage to the soil. Property is assessed as of January 1st of each year and any adjustment for changes that occurred after that date should be addressed the following year. Information provided by the property owner stated that the flooding also occurred in 2010. There was not any evidence provided of damages or changes to the soil as of 1/1/2011. Washington County's change in 2010 was due to: 1)changes in the agricultural 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 agricultural 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 utilizing the same guidelines. The proposed value of \$638,405 reflects no change. No further discussion- see first valuation protest. Motion by Clausen, second by Kruse to concur with Referee and County Assessor's recommendation to value at \$638,405. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Mary B Sully: W1/2NW1/4 Sec 34-18-12. Mary B. Sully was present. Clerk read protest. Clerk read Referee and Assessor's recommendation to make no change: The property owners concern was the amount of waste land that was reclassified to treed grass in 2010. Washington County's change in 2010 was due to: 1)changes in the agricultural 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 agricultural 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 utilizing the same guidelines. The proposed value of \$323,615 reflects no change. Sully talked about the vertical of the land and the continuation of the gully from the Kruse property. Board discussed changing 2½ acres to waste. Motion by Clausen, second by Kruger to reclassify 2½ acres of trees to waste, changing the value to \$322,065. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Walter Utman: Tax Lot 12 Sec 25-20-11. Walter Utman was present. Clerk read protest. Clerk read Referee and Assessor's recommendation: The property owner provided an appraisal that indicated a market value of \$0 for the subject property. (the appraisal was intended for use in determining value for estate purposes) The Assessor's office does not agree with the indicated land value per the appraisal. Washington County Assessor's office has the land classified as 4G and 4T. The appraisal has the land classified as waste. The present classification was determined in 2010. Changes made in 2010 were due to: 1)changes in the agricultural 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 agricultural 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 utilizing the same guidelines. The proposed value of \$8,800 reflects no change. Utman discussed the change in classification on the 12½ acres of accretion land which are located on the Iowa side of the river but the taxes are paid in Washington County. Motion by Hinline, second Kruse to concur with Referee and County Assessor's recommendation. Value \$8,800. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Michael J & Lucinda A Pallas: Lot 10 Clearwater Creek. No one was present. Clerk read protest and Referee and Assessor's recommendation to make no change: An exterior and interior inspection was done by the County Reviewer and Referee. The inspection revealed that the information of the county property record card was correct. The owner provided information pertaining to lot sales in the subject neighborhood and was concerned with the dropping of property values. The lot sale referred to, occurred after 1/1/2011 and will not be used in the county sales file until 2012. The subject lot and house is assessed utilizing the same procedures as similar properties in the subdivision. The proposed value of \$314,335 reflects no change. Motion by Quist, second Kruger to concur with Referee and County Assessor's recommendation to value at \$314,335. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

(1) Paul E. Neve Living Trust: Tax Lot 298 Sec 11-18-11, Blair. No one present. Clerk read protest and Referee and Assessor's recommendation: to adjust the assessed value based on information provided by the property owner and an exterior inspection done by the County Reviewers. The property is listed for sale at this time and the proposed value and the County Reviewer's inspection agrees with that amount of \$125,000. Motion by Kruger, second by Quist to concur with Referee and County Assessor's recommendation to value at \$125,000. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

(2) Paul E Neve Living Trust: S140'N157' Lots 5&6 Pilchers Addition, Blair. No one present. Clerk read protest. Clerk read Referee and Assessor's recommendation: to adjust the assessed value based on information provided by the property owner and an exterior inspection done by the County Reviewers. The property is listed for sale at this time and the proposed value of \$105,000 and the County reviewer's inspection agrees with that amount. Motion by Kruse, second by Quist to concur with Referee and County Assessor's recommendation to value at \$105,000. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

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

Roger Brodersen: Lot 2 Fitch Addition, Herman. No one present. Clerk read protest and recommendation. Motion by Abariotes, second by Kruger 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 value was adjusted due to the condition of the home. The proposed value of \$107,760 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.

Robert A. Swerczek II: Lot 135 Deerfield First Addition, Blair. No one present. Clerk read protest and recommendation. Motion by Clausen, second by 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 interior inspection done by the County Reviewers. The

owner provided information showing a purchase price (\$318,000) which was less than the assessed value. The County Assessors 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 \$318,000 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.

Jack Stortenbecker: Tax Lot 25, Sec 19-17-12. No one present. Clerk read protest and recommendation. Motion by Kruger, second by 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 Reviewers. The owner provided information showing a purchase price which was less then the assessed value. The inspection revealed that the house is uninhabitable with no amenities. The Assessor agrees with the purchase price. The taxpayer also agrees to combine this Tax Lot with Tax Lot 29 Sec 19-17-12. The proposed value of \$20,000 reflects those changes. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

David & Deb DeBoer: Tax Lot 20, Sec 22-17-12. No one present. Clerk read protest and recommendation. Motion by Abariotes, second by 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 inspection done by the County Reviewers. The Taxpayer provided a recent appraisal. The Assessor's office disagrees with the land value portion of the appraisal. A physical inspection was done by the County Reviewers. The inspection revealed that the house which had been an earthberm now has problems due to the pushing of the earth, such as some cracking, doors out of level, etc. The proposed value of \$254,310 reflects changes due to condition. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, and Abariotes. Nay: Hinline. Motion carried.

Monty L. Hopkins: Tax Lot 14, Sec 25-18-11. No one present. Clerk read protest and recommendation. Motion by Kruger, second by Clausen to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner. The property owner provided information about the easement and well still being on another property. The proposed value of \$189,815 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.

Ron Pearson: E1/2SW1/4, SW1/4SE1/4 Sec 32-17-10. No one present. Clerk read protest and recommendation. Motion by Clausen, second by Kruse to concur with Referee and County Assessor's recommendation to adjust the value. The property owner's concern was the flooding that had occurred in 2010, and the possibility of permanent or long term damage to the soil. Property is assessed as of January 1st of each year and any adjustments for changes that occurred after that date should be addressed the following year. The property owner did provide FSA maps showing the number of acres in irrigated and dry land classification was less than the county records indicated. The County Assessor's office has reconciled the land use with the maps. The current maps should reflect any changes in the number of crop-able acres due to the flooding. The land is assessed as similar land in Washington County. The proposed value of \$276,730 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.

Lance Dunker:: S1/2NE1/4 Sec 24-18-10. No one present. Clerk read protest and recommendation. Motion by Clausen, second by Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection done by the County Reviewers and information provided by the property owner. The inspection revealed some areas incomplete and that an extra 10% functional was needed due to oversize and super-adequate. The proposed value of \$591,765 reflects those changes. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

RJT Elkhorn River Ranch-Janell Tessari: W1/2SW1/4 Sec 32-17-10. No one present. Clerk read protest and recommendation. Motion by Kruger, second by Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value. Evidence was provided that the Elkhorn Valley Flood of 2010 deposited a layer of sand over part of the property. As a result the soil type has been temporarily adjusted to 4D, to be reviewed annually. The proposed value of \$74,890 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.

Tri-N-Inc-Mark Nelson: S1/2 NW1/4 Sec 13-19-10. No one present. Clerk read protest and recommendation. Motion by Kruger, second by Clausen to concur with Referee and County Assessor's recommendation to adjust 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 Assessor's office has reconciled the land use with the maps. The land is assessed the same as similar land in Washington County. The proposed value of \$121,860 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.

Gerald Kobs: Tax Lot 9 Sec 25-18-11. 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. The owner provided FSA maps showing the number of acres in dry land classifications was less than the county records indicated. The County Assessor's office has reconciled the land use with the maps. The land is assessed the same as similar land in Washington County. The proposed value of \$29,755 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.

John Camden Sr.: Tax Lot 21 Sec 27-18-11. No one present. Clerk read protest and recommendation. Motion by Quist, second Kruse to concur with Referee and County Assessor's recommendation to adjust 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 Assessor's office has reconciled the land use with the maps. The land is assessed the same as similar land in Washington County. The proposed value of \$233,645 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.

Arlen Larsen: Tax Lot 24 Sec 14-17-11. No one present. Clerk read protest and recommendation. Motion by Kruger, second by Clausen to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner and in interior and exterior inspection done by the County Reviewers. The property owner provided an appraisal and purchase price. The appraisal indicated a value of \$185,000 and the purchase price was \$175,000. The sale was a private sale between the seller and purchaser. The inspection indicated the house needed a lot of work at the time of the sale. The Assessor's office agreed with the appraised value. The proposed value of \$180,175 reflects changes for condition and the value indicated by the appraisal. Owner signed waiver agreeing with Referee's recommendation. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

At 4:30 P.M., there being no further business to come before the Board of Equalization at this time, it was moved by Kruger and second by Clausen to adjourn meeting until the next Board of Equalization meeting date, July 19, 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 July 12th meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk