

**March 13, 2012 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 8:30 A.M. on Tuesday, March 13, 2012 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 Assessor Steven Mencke, Deputy Jean Ray, Kris Husk and Deputy County Attorney Ed Talbot. Motion by Kruse and second by Clausen that the rules be suspended and that the minutes of the Feb 14<sup>th</sup> 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.

Motion by Kruger second by Kruse to open a public hearing on all applications for tax exemptions for properties. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried. Mencke gave the Board a listing of the 2012 Form 451 applicants and information on the Dana College properties. Mencke stated he had approved all the applications except for Dana College. Mencke said the reason he didn't recommend approval was because the applications weren't filled out correctly and Dana didn't submit copies of leases with the original applications. Mencke said he wouldn't consider the corrections and new information unless new applications were filed. Dana would need to submit a letter to the Board requesting a waiver that would allow Mencke to reconsider the applications. Board discussed the information. Several representatives for Dana College were present. Mark Wagner, Cordes & Company, who was appointed as receiver of the assets for Dana College, said they noted there were some initial errors in the applications that were submitted and did submit additional information on the use of the facility, with copies of leases to the County Attorney and the County Assessor as the Board requested at the Feb 14<sup>th</sup> meeting. Wagner said they could resubmit the applications, but said it is a bit of an administrative process to resubmit the information with all the entities involved. Board discussed the Dana properties and asked Talbot for an opinion on how to proceed. Talbot asked the Board not consider the additional information that was submitted but said if Dana would file supplemental applications they could be filled out correctly and could include the lease information for the Assessor to reconsider. Wagner asked that the initial applications for Dana College be withdrawn and said they will resubmit the applications to the Assessor. Motion by Clausen second by Kruger to close public hearing. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried. Motion Quist second Clausen to approve the 2012 Form 451 Exemption Applications for Property Permissive Exemptions as presented by the Assessor, excluding the 14 Dana College properties, which were withdrawn at this time. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

**2012 PERMISSIVE  
EXEMPTIONS APPLICANTS**

<b>NAME</b>	<b>DESCRIPTION</b>	<b>LEGAL</b>	<b>APRVD</b>
American Legion-Hain Flynn Post #154*	70% exempt bldg & parking	BC Lots 1-11, 24-30 & E9.32' of Lot 23 BLK 50	3/13/2012
American Legion Jackson Peck Post #274	building & parking lot	HV Lots 2 & 4 BLK 12	3/13/2012
American Legion Post #348 Ft Calhoun*	50% exempt bldg & parking	CC Lots 1 & 2 BLK 71 & 1/2 Vac alley	3/13/2012
Arlington Community Church	Church	AV Lots 11 & 12 BLK 18	3/13/2012
United Church of Christ	Parking lot	AV N 44' of Lot 1 Blk 19	3/13/2012
Arlington Veterans Club*	70% exempt	AV Lot 7 BLK 20	3/13/2012

Blair Area Young Mens Christian Assoc	YMCA 8.94 acres	BC YMCA Wilson's Add Lot 1	3/13/2012
Blair Church of Christ	Church & parking lot	BC Prairie Park Add Lots 1-3, 10-12 BLK 2	3/13/2012
Blair Congregation of Jehovahs Witnesses Inc	Church & parking lot	BC Deerfield Add Lot 2A	3/13/2012
Camp Pedersen	Boy Scouts of America	TL 15 34-18-12	3/13/2012
Congregational Church	Church sits on both lots	BC S70' E45' Lot 11 & S70' Lot 12&pt vac st	3/13/2012
Congregational Church	Church sits on both lots	BC N70' E45' Lot 11 & N70' Lot 12 BLK 65	3/13/2012
Council Members Over 60 Arlington*	50% exempt building	AV E70' of Lot 7 BLK 19	3/13/2012
Country Bible Church	Church	TL 99 34-19-11	3/13/2012
Crowell Memorial Home	Main home	BC TL 61 11-18-11	3/13/2012
Emmaus Lutheran Church	Parsonage	KV Lots 7 & 8 Blk 9	3/13/2012
Emmaus Lutheran Church	Church	KV Lot 12 BLK 9	3/13/2012
First Baptist Church	Church	BC Lots 1-5 BLK 59	3/13/2012
First Christian Church	Church	BC Bella Vista First Add Lots 2 & 3 19.77 ac	3/13/2012
First Lutheran Church	Church	BC Hospital Park Add Lots 3 & 4 BLK 1	3/13/2012
First Lutheran Church	Parsonage	BC TL 501 11-18-11	3/13/2012
First United Methodist Church	Church	BC Lots 7-9 & pt of vac st Blk 65	3/13/2012
First United Methodist Church	Parsonage	BC Lot 10 & W15' Lot 11 BLK 65	3/13/2012
First United Methodist Church	Parking	BC W5' Lot 4 E50' Lot 5 & pt of vac st Blk 65	3/13/2012
First United Methodist Church	Parking	BC Lot 6 W10' Lot 5 & pt of vac st Blk 65	3/13/2012
Fontanelle Nature Association	Office bldg	TLS 11,15,26,27,30,31,32 34-17-13	3/13/2012
Fontanelle Nature Association	Shed /bldg	TL 23 34-17-13	3/13/2012
Fontanelle Nature Association	185 AC	S1/2SE1/4 & TLS 19 & 27 33-17-13	3/13/2012
Fontanelle Nature Association	access road to Neale Wood	TL 8 34-17-13	3/13/2012
Ft Calhoun Baptist Church	Church	CC TL 93 11-17-12	3/13/2012
Ft Calhoun Baptist Church	community use /vacant	TL 94 11-17-12	3/13/2012
Ft Calhoun Presbyterian Church	Church & att. Education parsonage & admintration	CC Lot 4 & W41.25' of Lot 3 BLK 38	3/13/2012
Ft Calhoun Presbyterian Church	parking eastside of church	CC Lot 8 BLK 21	3/13/2012
Ft Calhoun Presbyterian Church		CC Pt of Lot 1 & all of Lot 2 & E25' Lot 3 Blk 38	3/13/2012
Girl Scouts-Spirit of Nebraska	Camp Crossed Arrows	TL 17 5-18-9	3/13/2012
Girl Scouts-Spirit of Nebraska	Camp Crossed Arrows 17.61 acres	TLS 1 & 2 32-19-9	3/13/2012
Good Shepherd Lutheran Community	surface parking 1.60AC	BC Hospital Park Add pt of Lot 1 BLK 2 unit 1	3/13/2012
Good Shepherd Assisted Living Corp	Assisted Living /HUD	BC Hospital Park Add pt of Lot 1 BLK 2 unit 2	3/13/2012
Good Shepherd Lutheran Community	Assisted Living	BC Hospital Park Add pt of Lot 1 BLK 2 unit 3	3/13/2012
Good Shepherd Lutheran Community	Common Area Driveway	BC Hospital Park Add pt of Lot 1 BLK 2 unit 5	3/13/2012
Good Shepherd Lutheran Community	Common Area Park	BC Hospital Park Add pt of Lot 1 BLK 2 unit 6	3/13/2012

Good Shepherd Lutheran Community	Adm/Home/Chapel/Shphrd Fik	BC Hospital Park Add pt of Lot 1 BLK 2 unit 7	3/13/2012
Good Shepherd Lutheran Community	1.9 AC	BC Hospital Park Add pt of Lot 1 BLK 2 unit 8	3/13/2012
Goodwill Industries Inc		BC Lots 1-30 & pt vac alley less ROW Blk 34	3/13/2012
Grace United Methodist Church	Church	KV pt Lot 3 BLK 13	3/13/2012
Grace United Methodist Church	Parking	KV Lot 4 BLK 13	3/13/2012
Herman Community Church	Church	HV pt Lot 1,2,3 & 4 BLK 14 & vac alley	3/13/2012
Herman Community Church	part parking lot vac 9th st	HV TL 72 & 73 30-20-11	3/13/2012
Hiram Lodge AF/AM #52*	35% exempt	AV N47.5 of Lot 20 BLK 10	3/13/2012
Immanuel Lutheran Church	Church & parking	TL 2 17-19-9	3/13/2012
Immanuel Lutheran Church	teacherage	TL 1 20-19-9	3/13/2012
Immanuel Lutheran Church	school	TL 1 20-19-9	3/13/2012
Immanuel Lutheran Church	Parsonage	TL 2 17-19-9	3/13/2012
Immanuel Lutheran Church of Orum	Church	TL 3 3-18-10	3/13/2012
Josephs Coat	Thrift Shop /Food Pantry	BC Lots 8 & 9 BLK 45	3/13/2012
Land Mark Lodge #222	Building & Lot	HV Lot 4 & pt of Lots 1-3 BLK 18	3/13/2012
Latter-Day Saints Church of Jesus Christ	Church & parking	BC Larsen Heights 4th Add Lot 6 BLK 1	3/13/2012
Living Hope Christian Center	Church	TL 252 13-18-11	3/13/2012
Living Hope Christian Center	parking	TL 47 18-18-12	3/13/2012
Masonic Temple Craft Washington Lodge #21	Temple, land & parking	BC TL 188 13-18-11	3/13/2012
Memorial Community Hospital	Ft Calhoun clinic	CC Calhoun Co Add Lots 7-9 BLK 106	3/13/2012
Memorial Community Hospital	Hospital	BC Hospital Park Add pt Lot 1 BLK 1	3/13/2012
Memorial Community Hospital	Heli-Pad & parking area	BC Stricketts Add Lots 1-6 & vac 21rst st	3/13/2012
MCH Health Systems	Hospital	BC Hospital Park Add pt Lot 1 & Lot 2 BLK 1 BC Lots 16 & 17 & W10' Lot 18 & pt of vac st	3/13/2012
MCH Auxillary Thrift Shop Inc	Thrift store		3/13/2012
Memorial Community Hospital	Warehouse	BC Lots 19 & 20 BLK 14	3/13/2012
Memorial Community Hospital	hospital	BC Neffs Add pt Lots 7 & 8 Blk 5	3/13/2012
Memorial Community Hospital	vacant lot	BC TL 633 11-18-11	3/13/2012
Memorial Community Hospital	Hospital staff housing	BC TL 406 11-18-11	3/13/2012
Memorial Community Hospital	storage/ parking	BC TL 618 11-18-11	3/13/2012
Memorial Community Hospital	Parking	BC TL 617 11-18-11	3/13/2012
Memorial Community Hospital	New Ft Calhoun clinic	CC Memorial Community Hospital Corp Lot 1	3/13/2012
Nebraska United Methodist Camps Inc	Camp Fontanelle	TL 3, 5 & 7 20-18-9	3/13/2012
Nebraska United Methodist Camps Inc	3.6 AC	TL 24 17-18-9	3/13/2012
Nebraska United Methodist Camps Inc	24.04AC	TL 15, 16&21 21-18-9	3/13/2012
Nebraska United Methodist Camps Inc	camp maze	TL 14 21-18-9	3/13/2012
Nebraska United Methodist Camps Inc	Camp Fontanelle	TL 28 21-18-9	3/13/2012
Ne State Historical Society Foundation	Archeological site	TL 53 28-17-13	3/13/2012

Rushmore Borglum Ministry Inc	Ministry	TL 35 23-17-12	3/13/2012
Salem Lutheran Church of Fontanelle	Church	FV Revised Lot 1 BLK 113 & pt vac 11th st	3/13/2012
Salem Lutheran Church of Fontanelle	parsonage & garage	FV Lots 1-4 BLK 101	3/13/2012
Solomon Lodge #10 AF/AM*	Exempt 50%	CC N24' Lots 1 & 2 BLK 50	3/13/2012
Son Rise Community Church	Church	BC TL 124 23-18-11	3/13/2012
St Francis Borgia	Church & rectory	BC Bruntons 2nd Add Lots 1,2, 4 & W7' L 3	3/13/2012
St Francis Borgia	Educational Bldg & parking	BC TL 88 14-18-11 6.82AC	3/13/2012
St Francis Borgia	driveway exits	BC Southfork Add Outlot A	3/13/2012
St John the Baptist Catholic Church	Church	CC Lots 5 & 6 BLK 22	3/13/2012
St John the Baptist Catholic Church	Ed bldg/social hall	CC LOTS 1,2,7,& 8 BLK 22	3/13/2012
St John the Baptist Catholic Church	parish / rectory	CC Lots 3 & 4 BLK 22	3/13/2012
St Mary's Episcopal Church	Church	BC Lot 20 E56' Lot 19 BLK 58	3/13/2012
St Pauls Lutheran Church	Pre-school, teacherage, parish hall	TL 1& 5 26-18-9	3/13/2012
St Pauls Lutheran Church	Church	same	3/13/2012
St Pauls Lutheran Church	Parsonage & cemetary	same	3/13/2012
Trinity Evangelical Lutheran Church	Church	BC Lots 11 & 12 BLK 42	3/13/2012
Trinity Evangelical Lutheran Church	Garage	BC Lot 10 BLK 42	3/13/2012
Trinity Evangelical Lutheran Church	Parking	BC Lots 1,2 & 3 Blk 42	3/13/2012
VFW Blair Veterans of Foreign Wars*	65% exempt	BC TL 28 7-18-12	3/13/2012
Washington Co Historical Assoc	Frahm House	CC Lots 7 & 8 Blk 73 & N33 vac Madison St & S20 Lots 1 & 2 Blk 73	3/13/2012
Washington County Recycle Ctr	IOLL Bldg- Blair City	BC TL 256 7-18-12	3/13/2012
Assessor recommends disapproval			
Dana College a Ne non -profit Corp	in Receivership	BC TL 539 11-18-11	withdrawn
Dana College a Ne non -profit Corp	in Receivership	BC TL 30,63,77,83,84,85,91,100,101 10-18-11	withdrawn
Dana College a Ne non -profit Corp	in Receivership	BC TL 643 11-18-11	withdrawn
Dana College a Ne non -profit Corp	in Receivership	BC TL 410 11-18-11	withdrawn
Dana College a Ne non -profit Corp	in Receivership	BC TL 423 11-18-11	withdrawn
Dana College a Ne non -profit Corp	in Receivership	BC TL 363,364 & 540 11-18-11	withdrawn
Dana College a Ne non -profit Corp	in Receivership	BC TL 574,590 & 637 11-18-11	withdrawn
Dana College a Ne non -profit Corp	in Receivership	BC TL 425 11-18-11	withdrawn
Dana College a Ne non -profit Corp	in Receivership	BC TL 542 11-18-11	withdrawn
Dana College a Ne non -profit Corp	in Receivership	BC TL 12 27-19-11	withdrawn
Dana College a Ne non -profit Corp	in Receivership	BC TL 76 10-18-11	withdrawn
Dana College a Ne non -profit Corp	in Receivership	BC TL 74 & 75 10-18-11	withdrawn
Dana College a Ne non -profit Corp	in Receivership	BC SE 1/4 NE 1/4 10-18-11	withdrawn
Dana College a Ne non -profit Corp	in Receivership	BC TL 38 & 39 10-18-11	withdrawn

\* PERMISSIVE PARTIAL EXEMPTIONS

\*\* Late File

### Assessor recommends disapproval

It was moved by Abariotes and seconded by Kruger to approve Correction #6598 through #6607 as presented by the Assessor. Vote- Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

At 9:05 A.M., there being no further business to come before the Board of Equalization at this time, it was moved by Kruse and second by Kruger to adjourn meeting until the next Board of Equalization meeting date, Mar 27, 2012. 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 March 13<sup>th</sup> meeting of the Washington County Board of Equalization.

Merry M. Truhlsen, Washington County Clerk