

**June 26, 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, June 26, 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: Chairperson 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 and Jean Ray, Deputy.

Motion by Kruger and second by Quist that the rules be suspended and that the minutes of the June 12<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.

It was moved by Kruger and seconded by Kruse to approve Valuation Change for 6-26-2012 as presented by the Assessor. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Assessor handed out his 3 Year Plan of Assessment and discussed it with the Board. Motion Quist second Clausen to receive the plan and place on file. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

At 8:35 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 Abariotes to adjourn until 10:30 A.M. when property valuation protests will be heard. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

At 10:30 AM the Board reconvened to hear Property Valuation Protests. 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 and Assessor's recommendation, Clerk will read name, legal and if a change was recommended what the change was or no change recommended.

James E and Arlene L Sanford Trust, Co Trustees (Tax Lot 14 Section 23-T17-R11). James Sanford was present. Clerk read protest. Clerk read: "Referee and Assessor recommend adjusting the land value. The property owner was concerned with the increase in value for 2012 and that the road right of way was being valued as crop land. The increase was the result of systematic inspection and review per State Statutes (77-1311.03). All parcels of real property in the county have to be inspected and reviewed not less frequently than every six (6) years. The subject property was located in an area that was due for its required review. The property owner stated that an adjacent property (3234 Co Rd 31) sold for \$210,000. County records indicated the sale price was \$343,529. Land assessed as crop land was being utilized as county road. The amount of land utilized for road right of way was measured and the assessed value was removed. The proposed green belt value of \$268,620 reflects that change." Sanford asked the Board to reduce the value on his house and spoke of the average assessed value for homes in the County. Quist asked if the County Reviewers could do an interior inspection of his house to make sure their records were accurate. Sanford declined the offer. Sanford also talked of the land used for right of way. Mencke said the assessed value was corrected. Motion Hinline second Quist to concur with Referee and County Assessor's recommendation to value at \$268,620. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Willis and Doloris Armbrust (NE<sup>1</sup>/<sub>4</sub>E<sup>1</sup>/<sub>2</sub> of SE<sup>1</sup>/<sub>4</sub> Tax Lots 16, 18 Section 15-T19-R11) Willis Armbrust was present. Clerk read protests. Referee and Assessor recommendation: No change. The property owner was concerned about crop loss due to flooding, loss of fertility and compaction. Flooding in the area has occurred numerous times in the past. The property owner didn't have any sale or market value information that would indicate a value loss from the above mentioned concerns. The proposed greenbelt value is \$980,590. Armbrust spoke about all five parcels regarding the cost to restore the land that was flooded. Armbrust had an e-mail from a Pioneer Agronomy Trials Manager who addressed problems extended periods of

flooding can cause to the soil biology, composition, structure and nutrients. Armbrust also gave the Board information on the assessment value for the property through the years. Josh Diveley, Atty, discussed several issues including the market value, loss of crops and detrimental effect of flood water on soil. Randy Thompson, who farms the ground, answered questions and spoke of changes implemented this year to compensate for the flood damage. Mencke handed out a picture of the bean field and said ag ground value went up about 20% across the whole County. Motion Quist second Kruger to concur with Referee and County Assessor's recommendation to value at \$980,590. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Willis and Doloris Armbrust (Tax Lot 3 Section 22-T19-R11) Willis Armbrust was present. Clerk read protest. Referee and Assessor recommendation: No change. The property owner was concerned about crop loss due to flooding, loss of fertility and compaction. Flooding in the area has occurred numerous times in the past. The property owner didn't have any sale or market value information that would indicate a value loss from the above mentioned concerns. The proposed greenbelt value is \$152,265. Motion Quist second Kruger to concur with Referee and County Assessor's recommendation to value at \$152,265. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Willis and Doloris Armbrust (Tax Lot 4 Section 22-T19-R11) Willis Armbrust was present. Clerk read protest. Referee and Assessor recommendation: No change. The property owner was concerned about crop loss due to flooding, loss of fertility and compaction. Flooding in the area has occurred numerous times in the past. The property owner didn't have any sale or market value information that would indicate a value loss from the above mentioned concerns. The proposed greenbelt value is \$2,155. Motion Quist second Kruger to concur with Referee and County Assessor's recommendation to value at \$2,155. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Willis and Doloris Armbrust (SW¼ Section 14-T19-R11) Willis Armbrust was present. Clerk read protest. Referee and Assessor recommendation: No change. The property owner was concerned about crop loss due to flooding, loss of fertility and compaction. Flooding in the area has occurred numerous times in the past. The property owner didn't have any sale or market value information that would indicate a value loss from the above mentioned concerns. The proposed greenbelt value is \$449,510. Motion Quist second Kruger to concur with Referee and County Assessor's recommendation to value at \$449,510. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Willis and Doloris Armbrust (NW¼ Section 23-T19-R11) Willis Armbrust was present. Clerk read protest. Referee and Assessor recommendation: No change. The property owner was concerned about crop loss due to flooding, loss of fertility and compaction. Flooding in the area has occurred numerous times in the past. The property owner didn't have any sale or market value information that would indicate a value loss from the above mentioned concerns. The proposed greenbelt value is \$455,730. Motion Quist second Kruger to concur with Referee and County Assessor's recommendation to value at \$455,730. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Willard A. Rigley (Looking Glass Hills Subdivision Lot 11 Block 5) No one was present. Clerk read protest. Clerk read: Referee and Assessor recommend no change: The property owner did not provide any documented information pertaining to market value. The property owner stated he had the lot listed with NP Dodge Real Estate for \$1,750 and also listed on Craigs list for \$1,500. A search of MLS and Craigs list didn't show indication that they were listed for sale. The property value is assessed the same as other single lots located in Looking Glass. The proposed value of \$3,740 reflects no change. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation to value at \$3,740. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Jean Tonjes (Tax Lot 1 Section 2-T19-R9) No one present. Clerk read protest. Clerk read: Referee and Assessor recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers. The inspection revealed that most of the house is original and in average condition for its age except the main bath which has been updated. A detached garage and back deck were in poor condition. I recommend valuing the detached garage as an outbuilding and removing the back deck value. The proposed value reflects those changes. The property owner submitted an appraisal which was completed for estate tax purposes. The appraisal was not complete, and did not have a separate value for the land and improvements. None of the comparable sales were located in Washington County. The proposed green belt value of \$113,815 reflects the adjustment. Motion Clausen second Hinline to concur with Referee and County Assessor's recommendation to value at \$113,815. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Mamie V. Schmidt (133 Estates Subdivision Lot 4) No one present. Clerk read recommendation. Motion Abariotes second Hinline to concur with Referee and County Assessor's recommendation to adjust the assessed value based on an on-site inspection done by the County Reviewers and information provided by the property owner. The inspection revealed that the county records were incorrect. The house had living area that was classified as a deck with a roof. The County information was corrected and the proposed value reflects that change. The property owner also filed for Green Belt (Form 456) and the application was approved by the County Assessor. The proposed Green Belt value is \$202,305. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried. Owner signed waiver agreeing with Referee's recommendation.

The next 10 protests are for James & Sarah Frederick who own Lots 2-6 and 11-15, Block 12 in Looking Glass Hills Subdivision that were valued at \$5,340. Owner signed waiver agreeing with Referee's recommendation.

1) James R & Sarah J Frederick (Looking Glass Hills Subdivision Lot 2 Blk12) No one present. Clerk read recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection and recent sale. The proposed value of \$4,380 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

2) James R & Sarah J Frederick (Looking Glass Hills Subdivision Lot 3 Blk12) No one present. Clerk read recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection and recent sale. The proposed value of \$4,380 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

3) James R & Sarah J Frederick (Looking Glass Hills Subdivision Lot 4 Blk12) No one present. Clerk read recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection and recent sale. The proposed value of \$4,380 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

4) James R & Sarah J Frederick (Looking Glass Hills Subdivision Lot 5 Blk12) No one present. Clerk read recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection and recent sale. The proposed value of \$4,380 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

5) James R & Sarah J Frederick (Looking Glass Hills Subdivision Lot 6 Blk12) No one present. Clerk read recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection and recent sale. The proposed value of \$4,380 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

6) James R & Sarah J Frederick (Looking Glass Hills Subdivision Lot 11 Blk12) No one present. Clerk read recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection and recent sale. The proposed value of \$4,380 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

7) James R & Sarah J Frederick (Looking Glass Hills Subdivision Lot 12 Blk12) No one present. Clerk read recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection and recent sale. The proposed value of \$4,380 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

8) James R & Sarah J Frederick (Looking Glass Hills Subdivision Lot 13 Blk12) No one present. Clerk read recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection and recent sale. The proposed value of \$4,380 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

9) James R & Sarah J Frederick (Looking Glass Hills Subdivision Lot 14 Blk12) No one present. Clerk read recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection and recent sale. The proposed value of \$4,380 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

10) James R & Sarah J Frederick (Looking Glass Hills Subdivision Lot 15 Blk12) No one present. Clerk read recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection and recent sale. The proposed value of \$4,380 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Jon Engel, Engel Group, LLC (Tax Lot 88 Section 29-T17-R13) No one present. Clerk read recommendation. Motion Kruger second Quist to concur with Referee and County Assessor's recommendation to adjust the assessed value based on an on-site inspection done by the County Reviewers and information provided by the property owner. The property owner provided a recent appraisal and the inspection revealed the condition needed to be adjusted ½ class. The proposed value of \$166,000 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.

Gary Lee Spracklin (Spracklin Acres Subdivision Lot 1) No one present. Clerk read recommendation. Motion Quist second Clausen to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection. The inspection revealed that the condition needed to be adjusted due to the condition of the siding, windows and roof. The proposed value of \$198,990 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.

Marvin Olson (Kameo Estates Replat Subdivision Lot 8) No one present. Clerk read recommendation. Motion Abariotes second Hinline to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection and a current sale and appraisal of the subject property which was \$263,000. The proposed value of \$263,000 reflects

that change. wner signed waiver agreeing with Referee's recommendation. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Christopher & Amalie Otto (Tax Lot 58 Section 32-T18-R12) No one present. Clerk read recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value to a recent sale price. The property owner provided information showing that the property was purchased on 11/10/2011 for \$60,000. The property was listed with RE/MAX Real Estate for \$65,000 and on the market for 7 months. The proposed value of \$60,000 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.

Randle Jensen (Lakeland Estates 3<sup>rd</sup> Addition, Revised Lot 1 Block 28) No one present. Clerk read recommendation. Motion Abariotes second Hinline to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection and a current appraisal of the subject property which was \$177,000. The proposed value of \$177,000 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.

Roy Rogers (Blair City, Baronage Valley Lot 2) No one present. Clerk read recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection done by the County Referee and Assessor. The proposed value of \$23,170 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.

Jamie Johnson (Blair City, Larsen Heights Addition Lot 4 Block 5) No one present. Clerk read recommendation. Motion Abariotes second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on an onsite inspection done by the County Reviewers and recent purchase price. The inspection revealed that the property was in poor condition. The proposed value of \$90,000 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.

Marvin Rohwer (Looking Glass Hills Subdivision Lot 4 Block 3) No one present. Clerk read recommendation. Motion Abariotes second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection and recent sale of some vacant lots in the subdivision. The proposed value of \$5,395 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.

Marvin Rohwer (Looking Glass Hills Subdivision Lot 3 Block 3) No one present. Clerk read recommendation. Motion Abariotes second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a physical inspection and recent sale of some vacant lots in the subdivision. The proposed value of \$5,045 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.

Tietz Farms Inc (Tax Lot 25 Section 20-T17-R13) No one was present. Clerk read protest. Clerk read: Referee and Assessor recommend no change. The property owner was concerned about crop loss due to flooding and wildlife damage. Flooding in this has occurred numerous times in the past. The property is also affected by the wildlife that live on an adjacent wildlife refuge. The property owner didn't have any sale or market value information that would indicate a value loss from the above mentioned concerns. The proposed green belt value of \$112,500 reflects no change. Motion Quist second Kruger to concur with Referee and County Assessor's recommendation of \$112,500. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger and Abariotes. Hinline abstained. Nay: None. Motion carried

Tietz Farms Inc (Tax Lot 18 Section 21-T17-R13) No one was present. Clerk read protest. Clerk read: Referee and Assessor recommend no change. The property owner was concerned about crop loss due to flooding and wildlife damage. Flooding in this has occurred numerous times in the past. The property is also affected by the wildlife that live on an adjacent wildlife refuge. The property owner didn't have any sale or market value information that would indicate a value loss from the above mentioned concerns. The proposed green belt value of \$100,560 reflects no change. Motion Quist second Kruger to concur with Referee and County Assessor's recommendation of \$100,560. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger and Abariotes. Hinline abstained. Nay: None. Motion carried

Paul and Elizabeth Kosch (Tax Lot 11 Section 14-T17-R11). Paul Kosch was present. Clerk read protest. Clerk read: "Referee and Assessor recommend no change. The property owner did not provide any information pertaining to market value. An on-site inspection was offered by the County Reviewers and the property owner declined to have one done. The property owner was also advised as to how to lookup sales in the Assessor's office. The proposed value of \$221,530 reflects no change." Kosch said they purchased the property in 2006 but have done no improvements to warrant this increase. Mencke said they are going

through the County doing a review of properties as per State Statutes, looking at many factors, and sometimes the valuation increases quite a bit. Motion Kruger second Quist to concur with Referee and County Assessor's recommendation to value at \$221,530. Vote-Aye: Clausen, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: Kruse. Motion carried.

Thomas D & Debra K Parks (Lot 14 Block 17 Looking Glass Hills Subdivision) Thomas and Debra Parks were present. Clerk read protest. Clerk read: "Referee and Assessor recommend adjusting the assessed value based on recent sales in the subdivision. The sales indicated a market value for the typical lots of 41 cents a square foot instead of the original 50 cents. The proposed value of \$4,380 reflects that change." Parks said his lots were previously valued at \$1,600 and had attached a news release from the Dept of Revenue quoting a 5.66% increase, not a 330% increase. Parks spoke of various issues including the size of the lots in Looking Glass Hills (that with County regulations a single lot isn't big enough to build on), weak covenants, no homeowner's association and had photos showing the disrepair of some houses and the debris on certain lots. Mencke said they are doing a relist of the lots and based on a recent sale, adjusted the price of lots to 41 cents a square foot. Board discussed the lots. Motion Kruger second Clausen to concur with Referee and County Assessor's recommendation to value at \$4,380.

Vote-Aye: Clausen, Quist, Johnson Kruger and Abariotes. Hinline abstained. Nay: Kruse. Motion carried

Thomas D & Debra K Parks (Lot 3 Block 17 Looking Glass Hills Subdivision). Thomas and Debra Parks were present. Clerk read protest. Clerk read: "Referee and Assessor recommend adjusting the assessed value based on recent sales in the subdivision. The sales indicated a market value for the typical lots of 41 cents a square foot instead of the original 50 cents. The proposed value of \$4,380 reflects that change." Motion Kruger second Clausen to concur with Referee and County Assessor's recommendation to value at \$4,380. Vote-Aye: Clausen, Quist, Johnson Kruger and Abariotes. Hinline abstained. Nay: Kruse. Motion carried

Carl W & Judy K Freed (Lakeview Estates Subdivision Lot 3). No one was present. Clerk read protest. Clerk read: Referee and Assessor recommend no change. The property owner was concerned with the increase in value for 2012. The increase was the result of systematic inspection and review per State Statutes (77-1311.03). All parcels of real property in the county have to be inspected and reviewed not less frequently than every six (6) years. The subject property was located in an area that was due for its required review. A review of the property was suggested by the Assessor's Office and the property owner declined. The proposed value of \$119,735 reflects no change. Motion Quist second Kruse to concur with Referee and County Assessor's recommendation to value at \$119,735. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

At 2:10 P.M., there being no further business to come before the Board of Equalization at this time, it was moved by Clausen and second by Kruger to adjourn meeting until the next Board of Equalization meeting date, July 10, 2012. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried. Chairperson declared meeting adjourned.

Attest:  
Merry M. Truhlsen  
Washington County Clerk, Deputy

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 26<sup>th</sup> meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk