

**July 10, 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, July 10, 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 Kruse and second by Clausen that the rules be suspended and that the minutes of the June 26<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 Hinline and seconded by Kruse to approve Valuation Changes for 7-10-2012 as presented by the Assessor. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Motion by Abariotes and second by Kruger to open a Public Hearing. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried. Mencke went through Exemption Application Form 451, explaining that the Son-Rise Community Church had been transferred to the Eastern Nebraska Baptist Association. Mark Elliot was present. There was no public comment. Motion by Quist and second by Kruse to close public hearing. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried. Motion by Hinline and second by Kruger to approve Exemption Application Form 451 – Property of Son-Rise Community Church transferred to Eastern Nebraska Baptist Association. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

At 8:35 A.M., Board adjourned until 10:30 A.M. when property valuation protests will be heard.

At 10:50 Board reconvened as Board of Equalization. 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.

Leonard P. White (Tax Lot 44 Section 36-T17-R12). No one was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner did not provide any information pertaining to house value. The property owner was concerned with the increase in value for 2012. The increase was the result of a 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. Land value is assessed as agricultural (Green Belted/Form 456). Agricultural land is assessed uniformly in Washington County. Unless additional information is provided, the assessed value should not be changed." Motion by Quist and second by Kruger to concur with Referee and County Assessor's recommendation to value at \$331,220.00. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Leonard P. White (Tax Lot 45 Section 36-T17-R12) No one was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner did not provide any information pertaining to market value. Land value is assessed as agricultural (Green Belted/Form 456). Agricultural land is assessed uniformly in Washington County. Unless additional information is provided, the assessed value should not be changed." Motion by Clausen second by Quist to concur with Referee and County Assessor's recommendation to value at \$15,935.00. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Calvin & Sherry Ohrt (W½SW¼ Section 22-T17-R12). No one present. Clerk read protest, then read “Referee and Assessor recommend no change. The property owner did not show up for the referee hearing and did not provide FSA maps or market value information pertaining to the house value. The property owner stated that the land was not tillable, and that house values had not increased. Unless the property owner provides U.S.D.A. maps showing the number of acres in dry land classification was less than county records indicated, it is assumed to be correct. Agricultural land is assessed uniformly in Washington County. The property owner was also concerned with the increase in the house value for 2012. The increase was the result of a 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. Several attempts were made by the Assessor’s office to set up an interior inspection which there was no response to. Unless additional information with an inspection is provided, the assessed value should not be changed.” Motion by Abariotes and second by Hineline to concur with Referee and County Assessor’s recommendation to value at \$328,845.00. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hineline. Nay: None. Motion carried.

Calvin & Sherry Ohrt (1971 New Moon mobile home trailer house) No one present. Clerk read protest then read “Referee and Assessor recommend no change. The property owner did not show up for the referee hearing and did not provide any market information pertaining to the house value. The property owner was concerned with the increase in the house value for 2012. The increase was the result of a 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. Several attempts were made by the Assessor’s office to set up an interior inspection where there was no response to. Unless additional information is provided, the assessed value should not be changed.” Motion by Clausen and second by Kruger to concur with Referee and County Assessor’s recommendation to value at \$21,490.00. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hineline. Nay: None. Motion carried.

Robert & Marlene Schwarzlander (Tax Lot 12 Section 25-T17-R10) No one present. Clerk read protest. Motion Kruger and second Abariotes 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. The property owner provided an appraisal that stated the property value as of 1/30/2012 was \$275,000 with an indicated land value of \$50,400. The appraisal states that the land value was estimated by using the allocation method, which was estimated at 15 to 20 percent of overall value. There were not any comparable land sales or documentation as to how the percent of allocation was determined. The percent of land value can and will vary greatly on acreages depending on the number of acres. The inspection revealed that the county information appeared to be correct. Minor adjustments were made for changes to a porch. The proposed value of \$262,855.00 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hineline. Nay: None. Motion carried.

The next group of Property Valuation Protests all have waivers the property owners have signed agreeing with Referee and Assessor’s Recommendation:

Maurice T. Pierce (Heidi Hollo Lot 22) No one present. Owner signed waiver agreeing with Referee’s recommendation. Motion by Quist and second by Clausen 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 house is in fair to average condition and the lot has erosion problems. Some of the condition issues include bad doors and wood work, plumbing leaks, broken concrete and poor workmanship in the finished basement. Additional physical depreciation for the condition was added. Approximately 1/3 of the subject lot has fallen into the creek. The proposed value of \$208,710 reflects changes for condition and loss of rear yard. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hineline. Nay: None. Motion carried.

Hugh and Phyllis Shields (Tax Lots 21 & 22 Section 1-T17-R11). No one present. Owner signed waiver agreeing with Referee’s recommendation. Motion by Quist and second by Kruse 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. The physical inspection revealed that the value on the swimming pool and fireplaces needed to be adjusted. The proposed value of \$297,775.00 reflects those changes. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hineline. Nay: None. Motion carried.

Community Refuse Disposal (Tax Lot 13 Section 3-T17-R9) No one present. Owner signed waiver agreeing with Referee’s recommendation. Motion by Clausen and second by Kruger to concur with Referee and County Assessor’s recommendation to adjust the assessed value based on GIS information available to the County Assessors office. The maps on the GIS system revealed that there should be 6.5 acres classified as waste. The proposed value of \$42,295.00 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hineline. Nay: None. Motion carried.

Kenneth E. Mann (Blair City, Lot 5 K-Span Industrial Park) No one present. Owner signed waiver agreeing with Referee's recommendation. Motion by Abariotes and second Kruger to concur with Referee and County Assessor's recommendation to adjust the assessed value based on an appraisal provided by the property owner and an on-site inspection done by the County Referee. The appraisal indicated a value of \$76,500. The proposed value of \$76,500.00 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Steven E. Svoboda (Tax Lot 10 Section 20-T17-R12) No one present. Owner signed waiver agreeing with Referee's recommendation. Motion by Clausen and second by Abariotes 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 less finished basement area. The county information was corrected and the proposed value of \$272,915.00 reflects that change. The property owner also filed for greenbelt and the application was approved by the County Assessor. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Karen Tighe (Tax Lot 18 Section 22-T17-R11) No one present. Owner signed waiver agreeing with Referee's recommendation. Motion by Kruger and second by Clausen 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 house is a double wide trailer with a basement that is in very poor condition. After adjusting physical depreciation for condition and lowering value on shed that is to be demolished, the proposed value of \$67,535 reflects those changes. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Francis & Imogene McGovern (Surrey Hills Subdivision Lot 3) No one present. Owner signed waiver agreeing with Referee's recommendation. Motion by Clausen second by Kruger 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. The inspection revealed issues with walls due to house being an earthberm and the condition of the home needed to be lowered a class. The proposed value of \$197,850.00 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Fitzgerald Farms (S½SE¼ Section 7-T17-R13) No one present. Owner signed waiver agreeing with Referee's recommendation. Motion by Clausen and second by Quist to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the operator of the farm. The operator provided information and 2012 FSA Map which indicated sand overlay and wasted acres. The proposed value of \$116,885.00 reflects those changes. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Forest Dahlstet (Tax Lot 7 Section 27-T17-R11) No one present. Owner signed waiver agreeing with Referee's recommendation. Motion by Hinline and second by Clausen to concur with Referee and County Assessor's recommendation to adjust the assessed value based on the removal of the open pole building prior to January 1<sup>st</sup> 2012. The proposed value of \$286,670.00 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Henry Wrich (Country Estates Lot 19 Trailer) No one present. Owner signed waiver agreeing with Referee's recommendation. Motion by Kruger and second by Clausen 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 house is a double wide trailer that is in fair to average condition which needs the siding replaced. Additional physical depreciation for the condition of the siding was added. The proposed value of \$18,115.00 reflects those changes. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Heritage Corporation, Janice Jensen (Tax Lot 4 Section 19-T19-R11) No one present. Owner signed waiver agreeing with Referee's recommendation. Motion by Kruger and second by Clausen to concur with Referee and County Assessor's recommendation of no change. The property owner is concerned with the assessed value based on its present use, which is for Conservation. State Statutes require agricultural land to be valued based on Land Valuation Groups defined and provided by the State (Department of Revenue, Property Tax Division). The groups are based on soil types. CRP land in Washington County is valued as Dryland. The parcel is valued the same as similar property in Washington County. The proposed value of \$202,705.00 reflects no change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Heritage Corporation, Janice Jensen (N½SW¼ Section 20-T19-R11) No one present. Owner signed waiver agreeing with Referee's recommendation. Motion by Clausen and second by Quist to concur with Referee and County Assessor's

recommendation of no change. The property owner is concerned with the assessed value based on its present use, which is for Conservation. State Statutes require agricultural land to be valued based on Land Valuation Groups defined and provided by the State (Department of Revenue, Property Tax Division). The groups are based on soil types. CRP land in Washington County is valued as Dryland. The parcel is valued the same as similar property in Washington County. The proposed value of \$204,205.00 reflects no change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

DeSoto Park Estates c/o David McClanahan (Tax Lot 12 Section 6-T17-R13) No one present. Owner signed waiver agreeing with Referee's recommendation. Motion by Clausen and second by Quist to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner, physical review and GIS information available to the County Assessor's office. The property owner was concerned about sand overlay and the loss of tillable acres due to flooding. The property owner provided a copy of FSA report of commodities farm and tract detail listing. The report indicated less tillable acres and a physical review of the property revealed sand overlay. The proposed assessed value of \$89,780 reflects adjustments for the above mentioned problems. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

At 11:20 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 19, 2012. All members present voted aye, 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 July 10<sup>th</sup> meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk