

July 19, 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 special session at 9:00 A.M. on Thursday, July 19, 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, Steven Kruger and Ron Hinline. Jeff Quist and Ernest Abariotes were absent. Also present, County Clerk Merry Truhlsen, County Assessor Steven Mencke, Jean Ray, Deputy and Ann Therkelsen, Reviewer.

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 people 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 or no change recommended.

Walter E. Burr Jr. (Tax Lot 17 Section 11-T17-R11). Walter Burr was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner did not show for the referee meeting 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." Burr discussed his property along Highway 133. Mencke went over the systematic review and how the property is assessed. Board discussed the property and the meaning of "improvements". Motion Clausen second Kruse to concur with Referee and County Assessor's recommendation to value at \$239,495. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Albert Lunn (Tax Lot 17 Section 12-17-11) Albert Lunn was present. Clerk read protest, then read "Referee and Assessor recommend no change to the improvement value based on an on-site inspection done by the County Reviewers. The inspection revealed that no changes to value were warranted. Items mentioned by the property owner had been addressed with physical depreciation previously. The County Reviewers also provided comparable sales. All of the sales provided had less land and larger houses. The sales ranged from a low of \$189,000 to a high of \$227,500, which supports the counties assessed value of \$186,065. I recommend no change to the land value. The property owner stated that modern machinery can not access the property. Land use is being changed from dry to pasture. The change in land use will be addressed for 2013." Lunn said his issue with the land was resolved and spoke of the condition of his home, which he built over 32 years ago. Board discussed the property. Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation to value at \$165,395. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Albert Lunn (Tax Lot 30 Section 12-T17-R11) Albert Lunn was present. Clerk read protest, then read "Referee and Assessor recommend no change to the land value. The property owner stated that modern machinery can not access the property. Land use is being changed from dry to pasture. The change in land use will be addressed for 2013." Motion Clausen second Kruger to concur with Referee and County Assessor's recommendation to value at \$13,280. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Wayne R. & Clarann B. Winslow (Blair City, Arbor Heights 1st Addition Lot 27). Wayne Winslow was present. Clerk read protest, then read "Referee and Assessor recommend no change to the improvement value based on an on-site inspection done by the County Reviewers. The inspection revealed that no changes to value were warranted. The property owner also provided comparable sales. All of the sales provided were different styles, sizes and quality. The proposed value reflects no change."

Winslow had information on the assessed value of some houses on his street, to establish market value, and went through the comparables. Mencke discussed the value of a ranch style home compared to a two story home and discussed the Marshall-Swift program used by the Assessor's office. Board discussed the property. Motion Clausen second Kruger to concur with Referee and County Assessor's recommendation to value at \$240,140. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Boe E. & Nancy E. Knapp (Tax Lot 42 Section 23-T17-R12) Owner signed waiver agreeing with Referee's recommendation. Motion Hinline second Kruger to concur with Referee and County Assessor's recommendation to adjust the assessed value on the house based on an on-site inspection done by the County Reviewers. The inspection revealed the condition needed to be lowered due to problems with the basement. The property owner also filed for Green Belt (Form 456) and is now valued as other agricultural land. The proposed value of \$135,425.00 reflects those changes. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Dana Mackey (Elkhorn River Estates Subdivision Lot 13) Owner signed waiver agreeing with Referee's recommendation. Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation of no change. The property owner stated the cabin located on this property was destroyed by fire on April 21, 2012. Nebraska State Statutes requires property to be valued as of January 1 of each year. Recent judicial decisions have stated the property destroyed by fire after January 1 will not receive a change in assessed value until the following year. The County does not have the authority to change the value until 2013. The proposed value of \$55,010.00 reflects no change. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Fred D. & Joyce A. Hagerbaumer (NW¼ Section 29-T19-R9) Owner signed waiver agreeing with Referee's recommendation. Motion Hinline second Clausen to concur with Referee and County Assessor's recommendation of no change. The property owner did not provide any market information. 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. The proposed value of \$610,820.00 reflects no change. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Duane Sprick (City of Ft Calhoun, Calhoun Company Addition Tax Lot 154) Owner signed waiver agreeing with Referee's recommendation. Motion Hinline second Clausen to concur with Referee and County Assessor's recommendation to adjust the assessed value based on a clerical error. The proposed value of \$39,915.00 reflects that change. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

T&T Holdings (Blair City, part of Lot 2 Skobo Acres) Owner signed waiver agreeing with Referee's recommendation. Motion Clausen second Kruger to concur with Referee and County Assessor's recommendation to adjust the assessed value to the recent purchase price. The proposed value of \$350,000.00 reflects that change. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

William S. Neal (Tax Lot 78 Section 29-T17-R13) Owner signed waiver agreeing with Referee's recommendation. Motion Clausen second 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 less basement finish. The property had never had an interior inspection and the basement was estimated. The condition and quality were also adjusted. The proposed value of \$188,055.00 reflects those changes. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Delford E. & Beverly K. Brandt (Tax Lot 33 Section 17-T18-R9) Owner signed waiver agreeing with Referee's recommendation. Motion Hinline second Kruger to concur with Referee and County Assessor's recommendation to adjust the improvement value based on information provided by the property owner and an on-site inspection done by the County Reviewers. The property owner stated that he purchased the property on 4/23/12 for \$130,000 and county records verified the purchase price. The inspection revealed that the house has not been updated and some of the buildings had been removed. Additional depreciation was added and building values for the improvements that had been torn down were removed. The proposed value of \$130,000.00 reflects those changes. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

David Johnson (Blair City, Tax Lot 166 Section 12-T18-R11) Owner signed waiver agreeing with Referee's recommendation. Motion Hinline second Kruse to concur with Referee and County Assessor's recommendation of no change. The property owner was concerned with the large increase in value but provided no information pertaining to market value. The proposed value of \$227,660.00 reflects no change. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Linda Whitesides (Surrey Hills Subdivision Lot 5) Owner signed waiver agreeing with Referee's recommendation. Motion Clausen second 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 inspection revealed that the condition needed to be lowered. The proposed value of \$279,735.00 reflects those changes. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

John Morrison (Tax Lot 42 Section 29-T18-R12) Owner signed waiver agreeing with Referee's recommendation. Motion Hinline second 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 and information provided by the property owner. The inspection revealed that the house is in fair to average condition. The house is a modular with a basement. Access to the basement is from the exterior with no stairs to the main level. Additional physical and functional depreciation was added for condition and limited access to the basement. The proposed value of \$132,065.00 reflects those changes. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Brian Amundsen (Arlington Village Lots 7&8, Block 26) Owner signed waiver agreeing with Referee's recommendation. Motion Kruger 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 property owner provided a recent appraisal. The appraisal indicated a value of \$76,000. The proposed value of \$76,000.00 reflects the appraised value. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

James A. & Carol A. Ramspott (Spring Valley Subdivision, Part of Lot 2, Block 1) Owner signed waiver agreeing with Referee's recommendation. Motion Clausen second 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 inspection revealed that the depreciation needed to be raised. The proposed value of \$209,465.00 reflects that change. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Peggy H. Clapper (Tax Lot 82, Section 28-T18-R12) Owner signed waiver agreeing with Referee's recommendation. Motion Hinline second Kruger to concur with Referee and County Assessor's recommendation to adjust the improvement value based on information provided by the property owner and an on-site inspection by the County Reviewers. The inspection revealed that the houses is old and needs updating. Additional depreciation was added. The proposed value of \$177,095.00 reflects those changes. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Goldie Iverson (S $\frac{1}{2}$ NW $\frac{1}{4}$, SW $\frac{1}{4}$ NE $\frac{1}{4}$ Section 15-T17-R12) Owner signed waiver agreeing with Referee's recommendation. Motion Hinline second Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value due to owner providing FSA Maps. The FSA Maps showed that some on the dry crop land needed to be changed to grass. The proposed value of \$369,800.00 reflects those changes. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Robert Amour Forse (Tract in Section 9-T17-R12). Owner signed waiver agreeing with Referee's recommendation. Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation of no change based on an on-site inspection done by the County Reviewers. The inspection revealed that no changes to value were warranted. 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 property was located in an area that was due for its required review. The property owner also requested that the Assessor provide schedules and formulas as well as any other information that was used to establish this assessed value. This information was made available to the property owner. The property was purchased on 3/27/2006 for \$950,000. Unless additional information is provided, the assessed value should not be changed. The proposed value of \$451,455.00 (Greenbelt value) reflects no change. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Brian Matzen (Blair City, Lots 1&2 & part of vacated street, Block 63) Owner signed waiver agreeing with Referee's recommendation. Motion Clausen second Hinline to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner and an on-site inspection done by the County Reviewers. The property owner stated that he purchased the property on 11/23/11 for \$105,000, county records verified the purchase price. The house was purchased from a bank. Foreclosure sales not recognized by the Nebraska Department of Revenue or County for statistical purposes. The inspection revealed that the house has structural and plumbing problems with a porch that is settling. Other issues are an old garage which needs to be replaced. Adjustments were made for the above mentioned problems. The proposed value of \$164,200.00 reflects those changes. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Ron VanVleet (Tax Lot 74 Section 25-T17-R12) Owner signed waiver agreeing with Referee's recommendation. Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation of no change based on an on-site inspection done by the County Reviewers. The inspection revealed that no changes to value were warranted. 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 property was located in an area that was due for its required review. The proposed value of \$239,060 reflects no change. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Mary K. Miller (Tax Lot 58 Section 20-T18-R12) Owner signed waiver agreeing with Referee's recommendation. Motion Hinline second 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. The inspection revealed that house condition and quality both needed to be lowered. The proposed value of \$77,635.00 reflects those changes. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Mary K. Miller (Tax Lot 41 Section 21-T18-R12) Owner signed waiver agreeing with Referee's recommendation. Motion Hinline second 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. The inspection revealed that the house was unlivable and needed to be changed to salvage value. It was also noted that the ground was being used agriculturally so was able to sign the Form 456 (Greenbelt). The proposed value of \$11,970.00 reflects those changes. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Kathryn Veeh (Blair City, Lots 5&6, N54'W4' Lot 4 & part of vacated street Block 15) Owner signed waiver agreeing with Referee's recommendation. Motion Hinline second 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. The inspection revealed a drainage issue which caused problems with the foundation. The condition and quality were adjusted due to this problem. The proposed value of \$50,415.00 reflects those changes. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Bradly G. Soll (Tax Lot 69 Section 13-T17-R9) Owner signed waiver agreeing with Referee's recommendation. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation of no change. The property owner 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. The proposed value of \$135,135.00 reflects those changes. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Shawn O'Dell (Push's Subdivision Lot 14). No one was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner did not show for the referee meeting 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 Clausen second Kruse to concur with Referee and County Assessor's recommendation to value at \$316,645. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

US Bancorp Equip Finance Inc/PLGA c/o Richard Baker (Trailer). No one was present. Motion Kruger second by Kruse to concur with Referee and County Assessor's recommendation to remove the assessed value for 2012. This is an improvement on leased land located on the Cargill Campus. Ownership was changed from US Bancorp to Purac prior to 1/1/2012. The building is now being assessed on Personal Property. The proposed value of \$-0- reflects that change. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Scott Liberty (Looking Glass Hills Subdivision Lot 5, Block 8). Scott Liberty was present. Clerk read protest, then 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 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. This lot was located in an area that was

due for its required review. The subject lot is located in a rural subdivision with drainage and septic issues. This lot is valued the same as other lots with the same issues. An on-site inspection was done by the County Reviewers. The property owner purchased Lots 6,7,8,9,10 and 11 Blk 8 on 08/02/07 for \$35,000 (\$5,833.33 per lot) and Lots 5 and 13 Blk 8 on 1/09/09 for \$6,250 (\$3,125 per lot). Unless additional information is provided the assessed value should not be changed. The proposed value reflects no change.” Board discussed the property. Motion Hinline second Kruger to concur with Referee and County Assessor’s recommendation to value at \$3,895. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Scott Liberty (Looking Glass Hills Subdivision Lot 6, Block 8). Scott Liberty was present. Clerk read protest, then 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 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. This lot was located in an area that was due for its required review. The subject lot is located in a rural subdivision with drainage and septic issues. This lot is valued the same as other lots with the same issues. An on-site inspection was done by the County Reviewers. The property owner purchased Lots 6,7,8,9,10 and 11 Blk 8 on 08/02/07 for \$35,000 (\$5,833.33 per lot) and Lots 5 and 13 Blk 8 on 1/09/09 for \$6,250 (\$3,125 per lot). Unless additional information is provided the assessed value should not be changed. The proposed value reflects no change.” Motion Hinline second Kruger to concur with Referee and County Assessor’s recommendation to value at \$3,895. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Scott Liberty (Looking Glass Hills Subdivision Lot 7, Block 8) Scott Liberty was present. Clerk read protest, then 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 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. This lot was located in an area that was due for its required review. The subject lot is located in a rural subdivision with drainage and septic issues. This lot is valued the same as other lots with the same issues. An on-site inspection was done by the County Reviewers. The property owner purchased Lots 6,7,8,9,10 and 11 Blk 8 on 08/02/07 for \$35,000 (\$5,833.33 per lot) and Lots 5 and 13 Blk 8 on 1/09/09 for \$6,250 (\$3,125 per lot). Unless additional information is provided the assessed value should not be changed. The proposed value reflects no change.” Motion Hinline second Kruger to concur with Referee and County Assessor’s recommendation to value at \$3,895. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Scott Liberty (Looking Glass Hills Subdivision Lot 8, Block 8) Scott Liberty was present. Clerk read protest, then 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 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. This lot was located in an area that was due for its required review. The subject lot is located in a rural subdivision with drainage and septic issues. This lot is valued the same as other lots with the same issues. An on-site inspection was done by the County Reviewers. The property owner purchased Lots 6,7,8,9,10 and 11 Blk 8 on 08/02/07 for \$35,000 (\$5,833.33 per lot) and Lots 5 and 13 Blk 8 on 1/09/09 for \$6,250 (\$3,125 per lot). Unless additional information is provided the assessed value should not be changed. The proposed value reflects no change.” Motion Hinline second Kruger to concur with Referee and County Assessor’s recommendation to value at \$3,895. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Scott Liberty (Looking Glass Hills Subdivision Lot 9, Block 8) Scott Liberty was present. Clerk read protest, then 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 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. This lot was located in an area that was due for its required review. The subject lot is located in a rural subdivision with drainage and septic issues. This lot is valued the same as other lots with the same issues. An on-site inspection was done by the County Reviewers. The property owner purchased Lots 6,7,8,9,10 and 11 Blk 8 on 08/02/07 for \$35,000 (\$5,833.33 per lot) and Lots 5 and 13 Blk 8 on 1/09/09 for \$6,250 (\$3,125 per lot). Unless additional information is provided the assessed value should not be changed. The proposed value reflects no change.” Motion Hinline second Kruger to concur with Referee and County Assessor’s recommendation to value at \$3,895. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hinline. Nay: None. Motion carried.

Scott Liberty (Looking Glass Hills Subdivision Lot 10, Block 8) Scott Liberty was present. Clerk read protest, then 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 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. This lot was located in an area that was due for its required review. The subject lot is located in a rural subdivision with drainage and septic issues. This lot is valued the same as other lots with the same issues. An on-site inspection was done by the County Reviewers. The property owner purchased Lots 6,7,8,9,10 and 11 Blk 8 on 08/02/07 for \$35,000 (\$5,833.33 per lot) and Lots 5 and 13 Blk 8 on 1/09/09 for

\$6,250 (\$3,125 per lot). Unless additional information is provided the assessed value should not be changed. The proposed value reflects no change.” Motion Hine line second Kruger to concur with Referee and County Assessor’s recommendation to value at \$3,895. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hine line. Nay: None. Motion carried.

Scott Liberty (Looking Glass Hills Subdivision Lot 11, Block 8) Scott Liberty was present. Clerk read protest, then 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 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. This lot was located in an area that was due for its required review. The subject lot is located in a rural subdivision with drainage and septic issues. This lot is valued the same as other lots with the same issues. An on-site inspection was done by the County Reviewers. The property owner purchased Lots 6,7,8,9,10 and 11 Blk 8 on 08/02/07 for \$35,000 (\$5,833.33 per lot) and Lots 5 and 13 Blk 8 on 1/09/09 for \$6,250 (\$3,125 per lot). Unless additional information is provided the assessed value should not be changed. The proposed value reflects no change.” Motion Hine line second Kruger to concur with Referee and County Assessor’s recommendation to value at \$3,895. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hine line. Nay: None. Motion carried.

Scott Liberty (Looking Glass Hills Subdivision Lot 13, Block 8) Scott Liberty was present. Clerk read protest, then 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 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. This lot was located in an area that was due for its required review. The subject lot is located in a rural subdivision with drainage and septic issues. This lot is valued the same as other lots with the same issues. An on-site inspection was done by the County Reviewers. The property owner purchased Lots 6,7,8,9,10 and 11 Blk 8 on 08/02/07 for \$35,000 (\$5,833.33 per lot) and Lots 5 and 13 Blk 8 on 1/09/09 for \$6,250 (\$3,125 per lot). Unless additional information is provided the assessed value should not be changed. The proposed value reflects no change.” Motion Hine line second Kruger to concur with Referee and County Assessor’s recommendation to value at \$3,895. Vote-Aye: Clausen, Kruse, Johnson, Kruger and Hine line. Nay: None. Motion carried.

At 11:15 A.M., there being no further business to come before the Board of Equalization at this time, it was moved by Kruger and seconded by Hine line to adjourn meeting until the next Board of Equalization meeting date, July 24, 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 19th meeting of the Washington County Board of Equalization.

Merry M. Truhlsen, Washington County Clerk