

**July 24, 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 10:30 A.M. on Tuesday, July 24, 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, Jean Ray, Deputy and Ann Therkelsen, County Reviewer. Motion by Abariotes and second by Kruger to convene as Board of Equalization. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

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.

William J. Burdess (S $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$  Section 33-18-12). William Burdess was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner's protest states that the assessment does not comply with the State Constitution or Statutes. The property owner did not provide any market information. Land value is assessed as Agricultural (Green Belted). Agricultural land is assessed uniformly in Washington County. Unless additional information is provided, the assessed value should not be changed. Any questions or concerns pertaining to a legal nature should be discussed with the County Attorney. Similar concerns from last year 2011 are scheduled to be addressed by the TERC in October 2012. The proposed value of \$275,190 reflects no change." Burdess had two protests but stated he would give one testimony for both properties. Burdess gave the Board handouts and read through the lengthy testimony. Burdess also had newspaper articles. Assessor and Board discussed Burdess's property. Hinline made a motion for Burdess to bring maps of his property in to the Assessor's office and have some ground changed to waste ground. Chairman restated the motion to say "treat Burdess's property similar to Sully and Kruse along the creek." Abariotes seconded the motion. The motion was discussed. Clerk asked for clarification on the motion, Hinline restated his motion as "reduce the canopied ground and creek ground to waste." Chairman asked who was making the determination on acres, Hinline said Burdess would have to get maps of his property. Quist said if there was further information Burdess wanted to submit, he could obtain that and return later in the day. Hinline rescinded his motion and Abariotes rescinded his second. Quist moved to continue Burdess's Property Valuation Protests for later in the afternoon, giving him a chance to gather the requested information, Abariotes seconded the motion. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Richard W. Kruse (NW $\frac{1}{4}$ NE $\frac{1}{4}$ , SE $\frac{1}{4}$ NE $\frac{1}{4}$ , NE $\frac{1}{4}$ SE $\frac{1}{4}$ , Tax Lot 12 Section 33-18-12). Richard Kruse was present. Clerk read protest, then read Referee and Assessors recommendation. "The property owner was concerned with the valuation of the house and classification of waste land. I recommend adjusting the improvement value based on an on-site inspection done by the County Reviewers. The inspection revealed the condition on the house needed to be lowered. I recommend changing the soil type from which some of the waste was taken out of last year. The prior year's land use has been appealed to the TERC. The proposed value of \$300,915 reflects that change". Kruse talked about the property valuation protest he filed last year and discussed his property. Assessor commented on the property. Motion by Abariotes and second by Kruse to concur with Referee and County Assessor's recommendation to value at \$300,915. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Michele Brennan (Tax Lot 74 Section 29-T18-R12) 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 Statues (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 as 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 of \$168,740 should not be changed." Motion by Quist and second by Kruger to concur with the Referee and County Assessor's recommendation to value at \$168,740. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Mary B. Sully (W½NW¼ Section 34-18-12) No one was present. Clerk read protest, then read "Referee and Assessor recommend adjusting the improvement value based on information provided by the property owner and an on-site inspection done by the County Reviewers. The inspection revealed that the house has not been updated and the basement has water issues. I recommend no change to the land value unless the property owner provides additional information. The property owner was concerned with the value of approximately 15 acres of treed bluff ground west of the County Road. The property record card shows 15.91 acres is classified as grass with tress. The property owner stated that the land was too steep to graze, and the agricultural use value would be minimal. The proposed value of \$340,655 reflects the change to the improvements." Motion by Kruger and second by Hinline to concur with Referee and County Assessor's recommendation to value at \$340,655. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Willard Thompson (Tax Lot 31 Section 22-18-11) Willard Thompson was present. Clerk read protest, then read "Referee and Assessor recommend 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 \$73,000 reflects no change." Thompson talked about the increase in his taxes on the property. Board discussed the property. Motion by Kruse and second Clausen to concur with Referee and County Assessor's recommendation to value at \$73,000. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Willard & Delores Thompson (SE¼NE¼ & Tax Lots 8, 10, 23 & 32 Section 22-18-11) Willard Thompson was present. Clerk read protest, then read "Referee and Assessor recommend 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 \$375,895 reflects no change." Motion by Hinline and second by Kruse to concur with Referee and County Assessor's recommendation to value at \$375,895. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Brad & Jane Andersen (Blair City Tax Lot 142 Section 14 - T18- R11) Brad Andersen was present. Clerk read protest then read "Referee and Assessor recommend no change. The property owner did not show for the hearing with the County Referee. The inspection done by the County Reviewers revealed that the property record card was correct. The proposed value of \$370,860 reflects no change." Andersen talked about the jump in valuation on his land. Assessor said Blair City annexed the property so Andersen lost the agricultural special value (Green Belted) he had before. Board discussed the property. Motion by Kruse and second by Hinline to concur with Referee and County Assessor's recommendation to value at \$370,860. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, and Hinline. Nay-Abariotes. Motion carried.

John Wulbern (E½NE¼ Section 1-T18 -R10) No one was present. Clerk read protest then read "Referee and Assessor recommend no change. The property owner did show for the referee hearing and 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 \$226,165 reflects no change." Motion by Kruger and second by Kruse to concur with Referee and County Assessor's recommendation to value at \$226,165. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Larry Andersen (Blair City, Dexters 2<sup>nd</sup> Addition, Lot 2 Block 14 ). Owner signed waiver agreeing with Referee's recommendation. Motion by Kruger and second by Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value on the house based on information provided by the owner and an on-site inspection done by the County Reviewers. The property owner provided an appraisal. The appraisal indicated a value of \$60,500. The proposed value of \$60,500 reflects that value. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Vogt Real Estate LLC (Arlington Village Lot 1 & N26' Lot 2, Block 8). Owner signed waiver agreeing with Referee's recommendation. Motion by Abariotes and second by Kruger to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information provided by the property owner and an on-site inspection done by the County Reviewers. The proposed value of \$30,000 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Elizabeth Vicary (Tax Lot 18 Section 28-18-9) 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 an on-site inspection and a recent purchase of the property. The house was adjusted for condition which was reflected by the lower sales price. The proposed value of \$153,000 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Elizabeth and Ryan Sevcik (Clearwater Creek Subdivision Lot 17). Owner signed waiver agreeing with Referee's recommendation. Motion by Clausen second by Abariotes to concur with Referee and County Assessor's recommendation to adjust the land value based on information provided by the property owner and a review by the Assessor's office. The property owner stated that he purchased the property on 3/18/2011 for \$48,000 which county records verified the purchase price. The lot was classified by the county as buildable for a house with a walk-out basement. Based on information provided by the property owner a walk-out basement is not possible without considerable dirt work. Other lots classified as non-buildable for a walk-out basement are valued at \$45,000. The proposed value of \$45,000 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

John & Peggy Christensen (Tax Lot 14 Section 9-T17-R13) 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 information provided by the property owner. The owner provided FSA Maps. The proposed value of \$104,740 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Daniel Knosp (Blair City Lot 6 Blk 22) Owner signed waiver agreeing with Referee's recommendation. Motion by Hinline 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 inspection revealed that due to the condition of the house, the house was uninhabitable and should be put on at a salvage value. The proposed value of \$11,500 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Norman Mays (Oak Park 4<sup>th</sup> Addition Subdivision Lot 15). Owner signed waiver agreeing with Referee's recommendation. Motion by Clausen and second by Kruse to concur with Referee and County Assessor's recommendation of 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. The proposed value of \$266,805 reflects no change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

John S & Marilu Edsen (Tax Lot 13 Section 17-T17-R 12). Owner signed waiver agreeing with Referee's recommendation. Motion by Abariotes and second by 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 along with prior county information revealed that the house does not have a basement. The basement value was removed. The proposed value of \$222,910 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Michael G. & Sandra A. Herzog (Spring Valley Subdivision part of Lots 4&3 Block 1) Owner signed waiver agreeing with Referee's recommendation. Motion by Kruger and second by Abariotes 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 had never had an interior inspection and was estimated. The physical inspection showed that we needed to move the sunroom into living and remove a few plumbing fixtures. The proposed value of \$257,285 reflects those changes. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Raymond Clapper for RM Clapper LLC (Arlington Village Lots 1&2 Block 3). 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 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 5/12/12/ for \$5,000 and county records verified the purchase price. The inspection revealed that the house was unlivable, it has not been updated and needs a complete remodel. Additional research also revealed the lot was classified wrong. The proposed value of \$13,080 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Rose Bolton (Blair City Tax Lot 126 Section 7-T18-R12) Owner signed waiver agreeing with Referee's recommendation. Motion by Abariotes and second by 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 improvement is a mobile home that does not have a basement. The mobile home was used and located on a different site at the time of the purchase. During the move to the present location the mobile home was damaged and items removed for transportation purposes. The damages have not been repaired and the removed items have not been replaced. Additional depreciation was added for the damage and missing items. The proposed value of \$48,125 reflects those changes. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Walter Ryan (Arlington Village Lot 6 Block 82). 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. The inspection revealed problems with the house which called for the condition to be lowered. The proposed value of \$35,785 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Ron & Crystal Drey (Looking Glass Hills Subdivision Lot 3 Block 19). Owner signed waiver agreeing with Referee's recommendation. Motion by Clausen and second by 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 had never had an interior inspection and the basement and plumbing fixtures were estimated. The inspection revealed that the basement had no finish and we removed some plumbing fixtures. The proposed value of \$156,705 reflects those changes. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Scott Tripp (Tax Lot 115 Section 29-T17-R13). 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. The inspection revealed that the quality and condition of the house needed to be adjusted and the functional for the shed and attached garage also needed to be adjusted. The proposed value of \$132,045 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Arnold Otte (E $\frac{1}{2}$ SW $\frac{1}{4}$  and W $\frac{1}{2}$ SE $\frac{1}{4}$  Section 21-T17-R12). 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 information provided by the property owner and an on-site inspection done by the County Reviewers. The property owner provided an FSA Map which indicated more waste acres than previously carried. The physical inspection showed that the house needed to be adjusted to Fair condition and the outbuildings were adjusted for condition also. The proposed value of \$488,725 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Lawrence William Voss (S $\frac{1}{2}$ SE $\frac{1}{4}$ NE $\frac{1}{4}$  Section 22-T17-R10). Owner signed waiver agreeing with Referee's recommendation. Motion by Hinline 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 inspection revealed problems with exterior and interior cracking and other problems. The outbuildings also had condition problems and were adjusted. The proposed value of \$250,325 reflects those changes. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Gary & Sheryl Duff (Looking Glass Hills Subdivision Lot 14 Block 15). Owner signed waiver agreeing with Referee's recommendation. Motion Kruger and second by Clausen to concur with Referee and County Assessor's recommendation to adjust the assessed value based on information the property owner provided and an on-site physical inspection done by the County Reviewers. The property owner provided an appraisal that the physical inspection agreed with due to the condition of the house. The appraisal indicated a value of \$200,000. The proposed value of \$200,000 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Brent Tierney (Blair City, 66 Heights Lot 43). Owner signed waiver agreeing with Referee's recommendation. Motion by Kruger and second by Kruse to concur with Referee and County Assessor's recommendation to adjust the assessed value on a recent appraisal and an on-site physical inspection done by the County Reviewers. The appraisal indicated a value of \$132,000. The proposed value of \$132,000 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Jane Goodin (Country Estates Lot 14 Mobile Home) Owner signed waiver agreeing with Referee's recommendation. Motion by Kruse 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 similar mobile homes located in Country Estates are valued between \$10,000 and \$12,000. The property owner submitted sales and financing information pertaining to mobile homes. After reviewing the sales and assessed values of other mobile homes, additional depreciation was warranted. The proposed value of \$11,000 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Kelly J. Mastel (Country Estates Lot 38, Mobile Home) Owner signed waiver agreeing with Referee's recommendation. Motion Kruse by 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 similar mobile homes located in Country Estates are valued between \$10,000 and \$12,000. The property owner submitted sales and financing information pertaining to mobile homes. After reviewing the sales and assessed values of other mobile homes, additional depreciation was warranted. The proposed value of \$11,000 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

FSTS Partnership, Wyman Nelson (Blair City, Lot 7, K-Span Industrial Park). Owner signed waiver agreeing with Referee's recommendation. Motion by Clausen and second by Kruse to concur with Referee and County Assessor's recommendation of no change. The property owner was concerned with the increase in value but did not provide any information pertaining to market value. The proposed value of \$70,915 reflects that change. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

William J. Burdess (S $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$ , SE $\frac{1}{4}$ NW $\frac{1}{4}$  Section 33-18-12). Burdess returned in the afternoon and brought maps of his property. The maps were discussed at length. Motion Clausen, second by Kruger to concur with the Referee and Assessor's recommendation of no change. The proposed value of \$275,190 reflects no change. Vote-Aye: Clausen, Kruse, Quist, Johnson and Kruger. Nay- Abariotes, and Hinline. Motion carried.

William J. Burdess (S $\frac{1}{2}$ SW $\frac{1}{4}$  Section 28-18-12) William Burdess was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner's protest states that the assessment does not comply with the State Constitution or Statutes. The property owner did not provide any market information. Land value is assessed as agricultural (Green Belted). Agricultural land is assessed uniformly in Washington County. Unless additional information is provided, the assessed value should not be changed. Any questions or concerns pertaining to a legal nature should be discussed with the County Attorney. Similar concerns from last year 2011 are scheduled to be addressed by the TERC in October 2012. The proposed value of \$270,465 reflects no change." Motion Clausen second Kruse to concur with Referee and County Assessor's recommendation to value at \$270,465. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger and Abariotes. Nay-Hinline. Motion carried.

Mark K. Petersen (N $\frac{1}{2}$ NW $\frac{1}{4}$  Section 11-T19-R11 No one was present Clerk read protest then read "Referee and Assessor recommends no change. The property owner was concerned about the increase in value from 2011 to 2012. Land was flooded in 2011 and comparable land has not sold since the flood. The property owner didn't have any sale or market value information that would indicate a value loss from the above mentioned concern. Agricultural land is assessed uniformly in Washington County. Unless additional information is provided the assessed value should not change. The proposed value of \$244,975 reflects no change." Board discussed the property. Motion by Kruse and second by Kruger concur with Referee and County Assessor's recommendation to value at \$244,975. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

Mark K. Petersen (N $\frac{1}{2}$ SE $\frac{1}{4}$  Section 34-T20-R11) No one was present Clerk read protest then read "Referee and Assessor recommends no change. The property owner was concerned about the increase in value from 2011 to 2012. Land was flooded in 2011 and comparable land has not sold since the flood. The property owner didn't have any sale or market value information that would indicate a value loss from the above mentioned concern. Agricultural land is assessed uniformly in Washington County. Unless additional information is provided the assessed value should not change. The proposed value of \$258,745 reflects no change." Motion by Quist and second by Clausen concur with Referee and County Assessor's recommendation to value at \$258,745. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

J. Gary & Kimberly Johnson (Glyden Bakke Estates Lot 1) J. Gary Johnson was present. Clerk read protest then read "Referee and Assessor recommend no change. The property owner did not show for the hearing with the County Referee. The property owner's comments indicated that they didn't agree with the increase in value from \$218,115 in 2011 to \$233,750 for 2012. The property owner also is concerned that being located near the airport would have a negative effect on the market value. Property adjacent to the subject was offered for sale from 4/5/2006 to 2/16/2008 and didn't sell. The property was listed for \$322,000 and is assessed for \$268,000. The house is located at 2950 Pheasant Dr and is similar in size to the subject. The proposed value of \$233,750 reflects no change." Johnson said he did meet with the Referee later. Johnson had a hand out for the Board and went through that. Assessor looked at comparables and said this property was in an area that received a systematic inspection and

review as per State Statutes (77-1311.03). Motion Clausen and second Kruger to concur with Referee and County Assessor's recommendation to value at \$233,750. Vote-Aye: Clausen, Quist, Johnson, Kruger, and Hinline. Nay-Abariotes. Kruse abstained. Motion carried.

Todd Cornwell (S $\frac{1}{2}$ NE $\frac{1}{4}$ , NW $\frac{1}{4}$ SE $\frac{1}{4}$  Section 25-T17R11) Todd Cornwell was present Clerk read protest then read "Referee and Assessor recommend adjusting 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 condition, building #6 had no value and building #8 was in poor condition. Additional physical depreciation was added to the house and building #8 with building #6 being reduced to -0- value. The second story was also re-measured and the total floor area was adjusted from 1194 sq ft to 1166 sp ft. The proposed value of \$465,140 reflects those changes. The property owner also requested the land be changed back to the 2011 level. There was not any information provided relating to the value of land." Cornwell had pictures of the house and buildings and drawings of the house which he talked about. Cornwell also talked about the big increase in valuation from last year. Mencke talked about the property and said this is also in an area that received a systematic inspection and review as per State Statutes (77-1311.03). Kruse made a motion to leave the farm ground value as listed and lower value on buildings to \$36,420. There was no second so Chairman announced motion will not be considered. Motion Quist second Kruger to concur with Referee and County Assessor's recommendation to value at \$465,140. Vote-Aye: Clausen, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-Kruse. Motion carried.

C. Troy and Erin Anzalone (Tax Lot 50 Section 3-T17-R9). Erin Anzalone was present Clerk read protest then read "Referee and Assessor recommend no change. The property owner stated and provided maps showing that the legal access to the property was lost due to flooding. The property owner didn't have any sale or market value information that would indicate a value loss from the above mentioned concern. Agricultural land is assessed uniformly in Washington County. Unless additional information is provided, the Assessed value should remain the same. The proposed value of \$23,280 reflects no change." Anzalone discussed the property and its inaccessibility. Mencke talked about comparable properties. Board discussed the property. Motion by Hinline and second by Kruse to concur with Referee and County Assessor's recommendation to value at \$23,280. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

C. Troy and Erin Anzalone (Tax Lot 54 Section 3-T17-R9). Erin Anzalone was present Clerk read protest then read "Referee and Assessor recommend no change. The property owner stated and provided maps showing that the legal access to the majority of the property was lost due to flooding. The property owner didn't have any sale or market value information that would indicate a value loss from the above mentioned concern. Agricultural land is assessed uniformly in Washington County,. Unless additional information is provided, the assessed value should remain the same. The proposed value of \$27,690 reflects no change." Motion by Clausen and second Kruger concur with Referee and County Assessor's recommendation to value at \$27,690. Vote-Aye: Clausen, Kruse, Quist, Johnson, Kruger, Abariotes, and Hinline. Nay-None. Motion carried.

At 4:40 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 25, 2012. All members present voted aye, Chairman declared meeting adjourned.

Attest:  
Merry M. Truhlsen  
Washington County Clerk, Deputy

Mary Alice Johnson, Chairman  
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 24<sup>th</sup> meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk