

June 25, 2013 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 25, 2013 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 Jeff Quist, County Board Members, Paul Cerio, Jerry Kruse, Steven Kruger, Ernest Abariotes and Ron Hinline. Mary Alice Johnson was absent. Also present, County Clerk Merry Truhlsen, County Assessor Steven Mencke and Jean Ray, Deputy.

Motion by Kruse and second by Abariotes that the rules be suspended and that the minutes of the June 11th 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: Cerio, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

There were no corrections. It was moved by Abariotes and seconded by Kruger to approve Valuation Changes for 6-25-2013 as presented by the Assessor. Vote- Aye: Cerio, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

At 8:35 AM it was moved by Kruger and second by Kruse to adjourn until 10:30 A.M. when property valuation protests will be heard. Vote- Aye: Cerio, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

At 10:30 Board went back into Board of Equalization. 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, is the referee that meets 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 what change, if any, was recommended.

Sanford Family Farms Trust, James E/ Arlene L Trustees (Tax Lot 14 Section 23-T17-R11). Property owner was not 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 protest states that the assessment was flawed in 2012 and the same errors are still a concern. In 2012 an adjustment was made for land utilized for a county road. The increase for 2013 was a result in Agricultural land values. Referee recommends consulting with the Co Attorney on the protest. The 2012 property value has been protested to the TERC (Case 12R 007) and could have an affect on the 2013 value." Agr. Special Value \$272,130; Market Value 293,180. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to value at \$272,130. Vote- Aye: Cerio, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Daniel & Rhonda McCaig (BC Deerfield Replat 2 Lot 72). Property owner was not present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner provided listing information pertaining to the subject lot. The asking price is less than the assessed value, indicating a decline in lot values in Washington County. All lots in Deerfield are assessed utilizing the same guidelines. At this time the Assessor's office has the lot values equalized, any change of individual lots could create an equalization issue. All lots in Washington County will have to be adjusted equally for 2014 if additional evidence of declining values continues. Value \$23,695. Motion Kruse second Kruger to concur with Referee and County Assessor's recommendation to value at \$23,695. Vote- Aye: Cerio, Kruse, Quist, Kruger and Abariotes. Nay: Hinline. Motion carried.

Daniel & Rhonda McCaig (BC Deerfield Replat 2 Lot 69) Property owner was not present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner provided listing information pertaining to the subject lot. The asking price is less than the assessed value, indicating a decline in lot values in Washington County. All lots in Deerfield are assessed utilizing the same guidelines. At this time the Assessor's office has the lot values equalized, any change of individual lots could create an equalization issue. All lots in Washington County will have to be adjusted equally for 2014 if additional evidence of declining values continues. Value \$23,725. Motion Kruger second Kruse to concur with Referee and

County Assessor's recommendation to value at \$23,725. Vote- Aye: Cerio, Kruse, Quist, Kruger and Abariotes. Nay: Hinline. Motion carried.

Daniel & Rhonda McCaig (BC Deerfield Replat 2 Lot 55) Property owner was not present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner provided listing information pertaining to the subject lot. The asking price is less than the assessed value, indicating a decline in lot values in Washington County. All lots in Deerfield are assessed utilizing the same guidelines. At this time the Assessor's office has the lot values equalized, any change of individual lots could create an equalization issue. All lots in Washington County will have to be adjusted equally for 2014 if additional evidence of declining values continues." Value \$26,790. Motion Kruse second Kruger to concur with Referee and County Assessor's recommendation to value at \$26,790. Vote- Aye: Cerio, Kruse, Quist, Kruger and Abariotes. Nay: Hinline. Motion carried.

Daniel & Rhonda McCaig (BC Deerfield Replat 2 Lot 54) Property owner was not present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner provided listing information pertaining to the subject lot. The asking price is less than the assessed value, indicating a decline in lot values in Washington County. All lots in Deerfield are assessed utilizing the same guidelines. At this time the Assessor's office has the lot values equalized, any change of individual lots could create an equalization issue. All lots in Washington County will have to be adjusted equally for 2014 if additional evidence of declining values continues. Referee recommends no change." Value \$28,720. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to value at \$28,720. Vote- Aye: Cerio, Kruse, Quist, Kruger and Abariotes. Nay: Hinline. Motion carried.

Daniel & Rhonda McCaig (BC Deerfield Lot 76). Property owner was not present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner provided listing information pertaining to the subject lot. The asking price is less than the assessed value, indicating a decline in lot values in Washington County. All lots in Deerfield are assessed utilizing the same guidelines. At this time the Assessor's office has the lot values equalized, any change of individual lots could create an equalization issue. All lots in Washington County will have to be adjusted equally for 2014 if additional evidence of declining values continues. Referee recommends no change." Value \$23,050. Motion Kruse second Kruger to concur with Referee and County Assessor's recommendation to value at \$23,050. Vote- Aye: Cerio, Kruse, Quist, Kruger and Abariotes. Nay: Hinline. Motion carried.

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

Clem Schweers (Tax Lot 207 Section 14-T18-R11) No one present. Clerk read protest, then read Referee's recommendation "The property owner provided information showing that the property (along with parcels 890048258 & 890041055) were purchased on 12-28-2012 for \$70,000.00. Additional information provided by the property owner indicated the property was listed with Hansen Agency & Washington County Real Estate for \$80,000 and on the market for 21 months. Referee recommends adjusting the assessed value based on an on-site inspection done by the County Reviewer & County Referee. The inspection revealed that the land classification should be changed from dry land to grass. The above recommended value reflects changing the land classification to grass." Agr. Special Value \$10,320 Market Value \$24,090. Assessor agreed with Referee's recommendation. Owner signed waiver agreeing with recommendation. Motion Kruse second Cerio to concur with Referee and County Assessor's recommendation to value at \$10,320. Vote- Aye: Cerio, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Clem Schweers (BC Lot 5 Blk 116) No one present. Clerk read protest, then read "Referee and Assessor recommend adjusting the assessed value based on information provided by the property owner, and an on site review by the County Assessor's office. The property is located within Blair City limits. Blair City Zoning ordinances restrict the use of the property, no agricultural use is permitted. The property also has Topo issues that would make access difficult during the winter. The County adjusted the value for the above mentioned reasons. The proposed value reflects that change. Value \$53,170. Owner signed waiver agreeing with recommendation. Motion Hinline second Abariotes to concur with Referee and County Assessor's recommendation to value at \$53,170. Vote- Aye: Cerio, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Clem Schweers (BC Tax Lot 206 Section 14-T18-R11) No one present. Clerk read protest, then read "Referee and Assessor recommend adjusting the assessed value based on information provided by the property owner, and an on site review by the Co. Assessor's office. The property is located within Blair City limits. Blair City Zoning ordinance's restrict the use of the property, no agricultural use is permitted. The property also has Topo issues that would make access difficult during the winter. The County adjusted the value for the above mentioned reasons. The proposed value reflects that change." Owner signed waiver agreeing with recommendation to value at \$4,940. Motion Hinline second Cerio to concur with Referee and County Assessor's recommendation to value at \$4,940. Vote- Aye: Cerio, Kruse, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Arlington MHP,LLC – Kacey Witte (AV Arlington Estates #16 2 1987 Champion 76x16). No one present. Clerk read protest, then read “Referee and Assessor recommend no change. The information provided by the property owner was for a purchase of an improvement on leased land. The property has been resold, and Mr Witte asked that the protest be withdrawn as he is no longer the owner of this property.” Owner signed waiver agreeing with recommendation to value at \$10,785. Motion Abariotes second Hineline to concur with Referee and County Assessor’s recommendation to value at \$10,785. Vote- Aye: Cerio, Kruse, Quist, Kruger, Abariotes and Hineline. Nay: None. Motion carried.

John Kriete (TL 3 8-19-9) No one 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 poor to fair condition. The house was water problems in the basement, along with lots of deferred maintenance. A recent purchase price of \$57,900 appears to be a partial interest. Additional depreciation was added for condition. The proposed value reflects that change.” Value \$104,425. Owner signed waiver agreeing with recommendation to value at \$104,425. Motion Kruger second Kruse to concur with Referee and Co. Assessor’s recommendation to value at \$104,425. Vote- Aye: Cerio, Kruse, Quist, Kruger, Abariotes and Hineline. Nay: None. Motion carried.

Pamela Lynn Hopkins (TL 26 8-18-9) No one present. Clerk read protest, then read “Referee and Assessor recommend adjusting the assessed value based on an appraisal provided by the property owner and an interior inspection done by the County Reviewers. The appraisal indicated a value of \$134,000. After reviewing the information gathered during the inspection, it was determined that the quality level, and the condition should be adjusted. After the adjustment, an assessed value similar to the appraisal was determined. The proposed value reflects those changes.” Owner signed waiver agreeing with recommendation to value at \$134,000. Motion Abariotes second Kruse to concur with Referee and Co. Assessor’s recommendation to value at \$134,000. Vote- Aye: Cerio, Kruse, Quist, Kruger, Abariotes and Hineline. Nay: None. Motion carried.

At 11:10 A.M., there being no further business to come before the Board of Equalization at this time, it was moved by Kruger and second by Kruse to adjourn meeting until the next Board of Equalization meeting date, July 9, 2013. All members present voted aye, Chairperson declared meeting adjourned.

Attest:
Merry M. Truhlsen
Washington County Clerk

Jeff Quist, 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 June 25th meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk