

July 9, 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 10:40 A.M. on Tuesday, July 9, 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, Mary Alice Johnson, Steven Kruger, Ernest Abariotes and Ron Hinline. Also present, County Clerk Merry Truhlsen, County Assessor Steven Mencke, Jean Ray, Deputy and Ann Therkelsen.

Motion by Kruse and second by Hinline that the rules be suspended and that the minutes of the June 25th 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. Johnson abstained. Nay: None. Motion carried.

There were no corrections. It was moved by Kruger and seconded by Kruse to approve Valuation Changes for 7-9-2013 as presented by the Assessor. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Board next heard property valuation protests. Clerk stated the Property Valuation Protest Form 422 for each protest filed, along with the referee's recommendation and any other information the property owner supplied as a record of the proceedings, is on file in the County Clerk's office. William Kaiser, Advanced Appraisal Inc, 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. The first group of Property Valuation Protests the Clerk read all had waivers the property owners have signed agreeing with Referee and Assessor's Recommendation.

Gary C Burns (Calhoun Co S69.75' Lot 5 & 6 Blk 67) No one was 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 inspection done by the County Reviewers. The property owner stated that all improvements were removed from the property. The inspection confirmed that the improvements were removed prior to 1/1/2013. The County adjusted the value for the above mentioned reasons. The proposed value of \$20,300 reflects that change." Motion by Johnson, second by Kruse to concur with Referee and County Assessor's recommendation to value at \$20,300. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Curt & Suzette Rolland (Blair City, College Heights Add Lot 27) No one 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 recent purchase price. The property sold recently for \$162,000. The inspection revealed that the property was in original condition. Most items such as paint, floor cover and windows need replaced. I recommend adjusting the condition and adjusting the value to the purchase price. The proposed value of \$162,000 reflects those changes." Motion by Kruse, second by Abariotes to concur with Referee and County Assessor's recommendation to value at \$162,000. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Bruce & Kayleen Krueger (E ½ SW ¼ & TL's 2&3 Section 20-19-10). No one 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 to average condition. The house has not had any major up-dating and three out buildings were in poor condition. Additional depreciation was added to the house and three out buildings for condition. The proposed value of \$512,240 would reflect that change." Motion by Hinline, second by Kruse to concur with Referee and County Assessor's recommendation to value at \$512,240. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Bruce & Kayleen Krueger (Tax Lot 1 Section 6-18-10 No one was present). Clerk read protest, then read "Referee and Assessor recommend adjusting the assessed value based on information provided by the property owner. The property owner provided

FSA maps showing the number of acres in dry land classification was less than the county records indicated. The County Assessor's office has reconciled the land used with the maps. The land is assessed the same as similar land in Washington County. The proposed value of \$147,255 reflects that change." Motion by Kruse, second by Johnson to concur with Referee and County Assessor's recommendation to value at \$147,255. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Bruce & Kayleen Krueger (Tax Lots 2 & 8 Section 6-18-10). Clerk read protest, then read "Referee and Assessor recommend adjusting the assessed value based on information provided by the property owner. The owner provided FSA maps showing the number of acres in dry land classification was less than the county records indicated. The County Assessor's office has reconciled the land used with the maps. The land is assessed the same as similar land in Washington County. The proposed value of \$402,410 reflects that change." Motion by Kruse, second by Johnson to concur with Referee and County Assessor's recommendation to value at \$402,410. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Bruce & Kayleen Krueger (Tax Lot 7 Section 6-18-10). Clerk read protest, then read "Referee and Assessor recommend adjusting the assessed value based on information provided by the property owner. The owner provided FSA maps showing the number of acres in dry land classification was less than the county records indicated. The County Assessor's office has reconciled the land used with the maps. The land is assessed the same as similar land in Washington County. The proposed value of \$195,420 reflects that change." Motion by Kruse, second by Johnson to concur with Referee and County Assessor's recommendation to value at \$195,420. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Bruce & Kayleen Krueger (SE¼SW¼ & Tax Lot 6 Section 6-18-10). Clerk read protest, then read "Referee and Assessor recommend adjusting the assessed value based on information provided by the property owner. The owner provided FSA maps showing the number of acres in dry land classification was less than the county records indicated. The County Assessor's office has reconciled the land used with the maps. The land is assessed the same as similar land in Washington County. The proposed value of \$270,050 reflects that change." Motion by Kruse, second by Kruger to concur with Referee and County Assessor's recommendation to value at \$270,050. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Rodger & Charlotte Bauer (BC Lot 8 Blk 81). No one was present. Clerk read protest, then read "Referee and Assessor recommend adjusting the assessed value based on an interior inspection done by the County Reviewers. The property is a rental that has condition problems. The inspection revealed that the interior needed to be up-dated, windows were in original condition and a detached garage that was not large enough for a full sized car. The proposed value of \$84,320 reflects changing the condition of the house and changing the detached garage to a yard shed." Motion by Abariotes, second by Hinline to concur with Referee and County Assessor's recommendation to value at \$84,320. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

William Shamburg – Shamburg Partnership, LLC (TL 32, Section 31-20-11). No one 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 a Quonset building had storm damage and was not usable. Additional depreciation was added to the building. The proposed value of \$71,395 reflects that change." Motion by Hinline, second by Kruse to concur with Referee and County Assessor's recommendation to value at \$71,395. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Melanie Wimer (TL 10 Section 5-18-11). No one 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 should be classified as average quality. Interior construction components were found to be of average cost and quality. County records indicated above average quality. The proposed value of \$192,135 reflects changing the quality to average." Motion by Kruse, second by Kruger to concur with Referee and County Assessor's recommendation to value at \$192,135. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Steven J. Thompson (TL 103 Section 3-18-11) No one 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 recent purchase price. The inspection revealed that the basement finish was not correct and the overall condition was only average. The property owner purchased the property for \$310,000 on 6/15/2012. I recommend correcting the condition and basement finish. The proposed value of \$299,120 reflects those changes." Motion by Abariotes, second by Hinline to concur with Referee and

County Assessor's recommendation to value at \$299,120. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Carlee Stephenson (Ft Calhoun Mobile Park Lot 1) No one was present. Clerk read protest, then read "Referee and Assessor recommend adjusting the assessed value based on information provided by the property owner and an interior physical inspection done by the County Reviewers. The inspection revealed the condition of the trailer needed to be adjusted. The proposed value of \$10,510 reflects that change." Motion by Kruse, second by Johnson to concur with Referee and County Assessor's recommendation to value at \$10,510. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Leonard & Susan Siedlik (Cooper Woods Lot 10 12 K PC 10). No one was present. Clerk read protest, then read "Referee and Assessor recommend adjusting the assessed value based on a recent purchase price. The property sold on 1/8/2013 for \$45,000. The property was listed with a real estate company and offered on the open market. The property owner also submitted additional market information to support the purchase price. The proposed value of \$45,000 reflects those changes." Motion by Abariotes, second by Kruse to concur with Referee and County Assessor's recommendation to value at \$45,000. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Brian Jennings (TL 30 Section 32-18-12 12B PC17). No one 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 has less basement area, smaller subterranean garage, only one fireplace and some deferred maintenance. Additional depreciation was added to the house for condition and the physical discrepancies were corrected. The proposed value of \$322,615 reflects those changes." Motion by Johnson, second by Kruse to concur with Referee and County Assessor's recommendation to value at \$322,615. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Keith & Mardell Fink (Tax Lots 29, 39 & 42 Section 15-19-11). No one was present. Clerk read protest, then read "Referee and Assessor recommend changing the dry ground to grass. The proposed value of \$7,115 reflect that change." Motion by Kruse, second by Johnson to concur with Referee and County Assessor's recommendation to value at \$7,115. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Donald E Matzen (BC Lot 2 & part of vacated street, Blk 78). No one was present. Clerk read protest, then read "Referee and Assessor recommend adjusting the assessed value based on an on-site inspection by the County Reviewers and an appraisal provided by the property owner. The review indicated that the house condition was fair. Items such as the kitchen, furnace and roof needs repaired or replaced. The appraisal indicated a value of \$30,000 as of 4/29/2013. The proposed value of \$30,000 reflects the current appraised value." Motion by Kruger, second by Kruse to concur with Referee and County Assessor's recommendation to value at \$30,000. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

The owners for the following property valuation protests did not sign waivers:

Thomas R Priestino (Longview Estates Subdivision Lot 6). No one 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 protest states that the property owner purchased the lot for \$56,000, and had the house built for \$198,740 for a total cost of \$254,740. There was not any documentation to support the cost of building the house. Unless additional documentation is submitted, no adjustment is justified. The proposed value of \$264,000 reflects no change." Motion by Kruger, second by Kruse to concur with Referee and County Assessor's recommendation to value at \$264,000. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

David C. Misfeldt (WV TL 59 Section 32-17-11, 6 Pc 59). Misfeldt was present. Clerk read protest, then read "Referee and Assessor recommend no change. The land is valued the same as similar lots in the area. The subject property is classified by FEMA as Flood way, which according to the owner makes it an un-buildable lot. As of 1/1/2013 the County Assessor's office was not aware of any land sales that are classified flood way. Until sales occur the Assessor's office does not have a supportable way of adjusting the values. The property owner didn't provide any market information that would support a different value. The proposed value of \$17,425 reflects no change." Misfeldt discussed his property with the Board. Assessor went over their recommendation. Tanna Wirtz, Planning & Zoning Administrator discussed the zoning on the property. A motion by Kruger to concur with Referee and County Assessor's recommendation didn't receive a second, so wasn't voted on. Kruse moved, seconded by Abariotes to lower the valuation to \$10,000. Vote- Aye: Kruse, Johnson and Abariotes. Nay: Cerio, Quist and Kruger. Hinline abstained. Motion failed. Motion by Johnson, seconded by Kruse to set the value at \$12,000. Vote- Aye: Kruse, Johnson, Abariotes and Hinline. Nay: Cerio, Quist and Kruger. Motion carried.

David C. Misfeldt (WV TL 60 Section 32-17-11, 6 Pc 59). Misfeldt was present. Clerk read protest, then read "Referee and Assessor recommend no change. The land is valued the same as similar lots in the area. The subject property is classified by FEMA as Flood way, which according to the owner makes it an un-buildable lot. As of 1/1/2013 the County Assessor's office was not aware of any land sales that are classified flood way. Until sales occur the Assessor's office does not have a supportable way of adjusting the values. The property owner didn't provide any market information that would support a different value. The proposed value of \$17,555 reflects no change." Motion by Johnson, second by Kruse to not concur with Referee and County Assessor's recommendation and to value at \$12,130. Vote- Aye: Kruse, Johnson, Abariotes and Hinline. Nay: Cerio, Quist and Kruger. Motion carried. Johnson left the Board room.

Lyle & Marcia Shannon (WV TL 65 Section 32-17-11). No one was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner was concerned with the condition of properties in their neighborhood. In their opinion properties that are not being maintained are affecting the value of their property. The property owner did not provide any information pertaining to market value that would support their opinion. Unless additional information is provided a change is not warranted. The property was also reviewed by the County Reviewers. The inspection found that the information of the County Property Record Card was correct. The proposed value of \$147,775 reflects no change." Motion by Kruse, second by Kruger to concur with Referee and County Assessor's recommendation to value at \$147,775. Vote- Aye: Kruse, Quist, Kruger, Abariotes and Hinline. Nay: Cerio. Johnson absent. Motion carried. Johnson was present.

William Burdess (S $\frac{1}{2}$ SW $\frac{1}{4}$ Section 28-18-12). Burdess was present. Clerk read the protest, then read "The property owner is protesting issues similar to those addressed by the Washington County Board of Equalization in 2011 and 2012. I recommend consulting with the County Attorney on this protest. The 2011 and 2012 County Board of Equalization decisions have been appealed to the TERC (Case 11A 076 and 12A 024) and could have an effect on the 2013 value. The proposed value of \$294,245 reflects no change." Burdess talked at length about both properties, read a document and had several handouts for Board members. Assessor and Board members discussed the property. Motion by Kruse, second by Johnson to concur with Referee and County Assessor's recommendation to value at \$294,245. Vote- Aye: Kruse, Johnson, Quist, Kruger and Abariotes. Nay: Cerio and Hinline. Motion carried.

William 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 was present. Clerk read the protest, then read "The property owner is protesting issues similar to those addressed by the Washington County Board of Equalization in 2011 and 2012. I recommend consulting with the County Attorney on this protest. The 2011 and 2012 County Board of Equalization decisions have been appealed to the TERC (Case 11A 076 and 12A 024) and could have an effect on the 2013 value. The proposed value of \$298,550 reflects no change." Motion by Kruse, second by Johnson to concur with Referee and County Assessor's recommendation to value at \$298,550. Vote- Aye: Kruse, Johnson, Quist, Kruger and Abariotes. Nay: Cerio and Hinline. Motion carried.

Gregory P. Drew/ Ed's Investment Inc (Part of Lots 6-13, 13th Addition minus part of Lots 6-13, 13th Addition Blair City) Drew was present. Clerk read protest, then read "Referee and Assessor recommend no change. The subject property was recently reclassified by FEMA. The present classification is flood way, which according to the owner makes it an un-buildable lot. As of 1/1/2013 the County Assessor's office was not aware of any sales that were recently reclassified. Until sales occur the Assessor's office does not have a supportable way of adjusting the values. The proposed value of \$60,115 reflects no change." Drew had information for the Board that included uses for floodway land. Assessor and Board discussed the property. Motion by Kruse second by Quist to concur with Referee and County Assessor's recommendation to value at \$60,115. Vote- Aye: Kruse and Quist. Nay: Cerio, Johnson, Kruger and Abariotes. Hinline abstained. Motion failed. Motion by Cerio second by Hinline to postpone this until the July 23rd meeting. Vote- Aye: Cerio, Johnson, Kruger, Abariotes and Hinline. Nay: Kruse and Quist. Motion carried.

Leon Schram (W $\frac{1}{2}$ NE $\frac{1}{4}$ & TL 4 Section 28-20-10). Schram was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner's main concern was that the taxes are increasing every year. He also mentioned that the acres in CRP are only receiving \$87.00 per year and the pasture is rented for \$43.00 per year. Agricultural land in Nebraska is valued based on its market value. Washington County follows the Nebraska State Guidelines for valuing agricultural land. All properties are reviewed and classified utilizing the same guidelines. The proposed value of \$199,040 reflects no change." Schram discussed the property with the Assessor and the Board. Motion by Hinline, second by Kruger to concur with Referee and County Assessor's recommendation to value at \$199,040. Vote- Aye: Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: Cerio. Motion carried.

Leonard P. White (Tax Lot 45 Section 36-17-12). White was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner was concerned with valuation increases for 2013 and prior years, when the news media has stated that real estate values are going down. The cause of the increase for 2013 was due to the land being green belted and classified as agricultural. All agricultural land in Washington County went up approximately 20%. Additional

evidence provided by the property owner included a property located in Douglas County whose valuation was reduced, seven improved sales and sixteen vacant sales that sold for less than the County's market value. The 2013 Opinions of Property Tax Administrator determined the median levels of value for Washington County are as follows: Residential Real 95% Total Qualified Sales 333 COD 06.67; Commercial Real 98% Total Qualified Sales 32 COD 17.36; Agricultural Land 75% Sales from 4 counties; Special Valuation of Agricultural Land 75% Sales from 4 counties; Additional information provided by the Property Tax Administrator indicated that the ratio for 10/1/2010 to 9/30/2011 was 95.34 and 10/1/2011 to 9/30/2012 was 94.58. The change for one year was less than 1%. The proposed Value of \$19,135 reflects no change." White discussed his property with the Assessor and Board, and had articles from the paper. Motion by Kruse, second by Kruger to concur with Referee and County Assessor's recommendation to value at \$19,135. Vote- Aye: Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: Cerio. Motion carried. Kruse left the Board room.

Leonard P. White (Tax Lot 44 Section 36-17-12) White was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner was concerned with valuation increases for 2013 and prior years, when the news media has stated that real estate values are going down. The cause of the increase for 2013 was due to the land being green belted and classified as agricultural. All agricultural land in Washington County went up approximately 20%. Additional evidence provided by the property owner included a property located in Douglas County whose valuation was reduced, seven improved sales and sixteen vacant sales that sold for less than the County's market value. The 2013 Opinions of Property Tax Administrator determined the median levels of value for Washington County are as follows: Residential Real 95% Total Qualified Sales 333 COD 06.67; Commercial Real 98% Total Qualified Sales 32 COD 17.36; Agricultural Land 75% Sales from 4 counties; Special Valuation of Agricultural Land 75% Sales from 4 counties; Additional information provided by the Property Tax Administrator indicated that the ratio for 10/1/2010 to 9/30/2011 was 95.34 and 10/1/2011 to 9/30/2012 was 94.58. The change for one year was less than 1%. The proposed Value of \$334,110 reflects no change." White discussed his property with the Assessor and Board, and had articles from the paper. Motion by Kruger, second by Johnson to concur with Referee and County Assessor's recommendation to value at \$334,110. Vote- Aye: Johnson, Quist, Kruger, Abariotes and Hinline. Nay: Cerio. Kruse absent. Motion carried. Kruse was present.

Marcelline Wilson (Looking Glass Hills Lot 2 Blk 1). No one 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 Reviewer. The lot has a drainage ditch running through it and has topography problems. The assessed value has been adjusted to \$2,325 because of those conditions." Motion by Kruse, second by Johnson to concur with Referee and County Assessor's recommendation to value at \$2,325. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

At 3:10 P.M., there being no further business to come before the Board of Equalization at this time, it was moved by Kruger and second by Hinline to adjourn meeting until the next Board of Equalization meeting date, July 16, 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 July 9th meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk