

**July 16, 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 9:00 A.M. on Tuesday, July 16, 2013 in the Supervisor's Meeting Room at the Courthouse in Blair, Nebraska to hear Property Valuation Protests. 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, Mary Alice Johnson, Steven Kruger, Ernest Abariotes and Ron Hinline. Jerry Kruse was absent all day. Also present, County Clerk Merry Truhlsen, County Assessor Steven Mencke, Jean Ray, Deputy and Ann Therkelsen, County Reviewer. 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 (from Ross to Kuhr) all have waivers the property owners have signed agreeing with Referee and Assessor's Recommendation:

Rodney Ross (Blair City Lots 26-27 & E½ Lot 25 Blk 44). 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 sale was handled privately between the purchaser and seller, with the seller providing the financing. The review indicated that the house was in fair+ condition and needed updating. The purchase price indicated a value of \$60,000 on 7/1/2012. The proposed value of \$83,290 reflects adjustments for the condition of the house." Motion Abariotes second Kruger to concur with Referee and County Assessor's recommendation to value at \$83,290. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Michael & Doris McCormick (TL 38 Section 32-20-11) 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 the house has less basement area, and needed to be classified as a cellar. Most of the house is original and in fair condition. Additional depreciation was added to the house for condition and physical discrepancies were corrected. The proposed value of \$105,110 reflects those changes. Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation to value at \$105,110. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Alfred & Arlene Latwaitis by PR Holly Latwaitis (BC S75' Lot 11 Blk 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 (appraisal for estate purposes). The inspection revealed that the house is in fair to average condition. The kitchen doesn't have any cabinets, all of the rooms are small and the basement has a dirt floor. The garage also has a dirt floor. Additional depreciation was added to the house for condition. The proposed value of \$48,000 reflects that change." Motion Hinline second Kruger to concur with Referee and County Assessor's recommendation to value at \$48,000. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Thomas A. Randall (BC Westridge Add Lot 7). 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 county records were correct. The appraisal indicated a value of \$246,000 as of 2/7/2013. The proposed value of \$256,000 reflects the current appraised value, plus \$10,000 for additional land value. Motion Abariotes second Hinline to concur with Referee and County Assessor's recommendation to value at \$256,000. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Ernest J Belik Jr. (Washington Village Lots 2-5, S½ Lot 1, Blk 13). No one was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner was concerned with the possibility that the NRD would build a dam on the Papio Creek which would put most of Washington Village under water. Until market conditions indicate a loss in value due to this concern the Assessor's Office does not have a supportable way of adjusting value. The property owner didn't provide

any market information that would support a different value. The proposed value of \$117,595 reflects no change. Motion Kruger second Johnson to concur with Referee and County Assessor's recommendation to value at \$117,595. Vote- Aye: Johnson, Quist, Kruger, Abariotes and Hinline. Nay: Cerio. Motion carried.

Cindy Milks & Darrel Laaker (SW<sup>1</sup>/<sub>4</sub>SW<sup>1</sup>/<sub>4</sub> Section 2-18-9). 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 been vacant for over a year and would take a lot of work to make it livable. Additional depreciation was added to the house for condition. The proposed value of \$219,905 reflects that change." Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation to value at \$219,905. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Mark Warren & Terri Ramsey (BC Lot 1 & part 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 done by the County Reviewers and recent purchase price. The property sold recently for \$37,500. The inspection revealed that the property was in very poor condition. The foundation has settled over the past few years and needs to be repaired. The upstairs does not have heat and the plaster is falling off the walls. I recommend adjusting the assessed value to the purchase price. The proposed value of \$37,500 reflects those changes." Motion Abariotes second Kruger to concur with Referee and County Assessor's recommendation to value at \$37,500. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

David Cronemiller (Calhoun Company, Halford's Cherry Hills, Part of Lot 7). 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 condition and quality needed to be lowered a half class. The appraisal indicated a value of \$230,000 as of 1/7/2013. The proposed value of \$233,880 reflects the current appraisal value." Motion Abariotes second Kruger to concur with Referee and County Assessor's recommendation to value at \$233,880. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Brian Schouten & Leslie Vaughn (Lot 8 Cottonwood Creek Subdivision) No one was present. Clerk read protest, then read "Referee and Assessor recommend adjusting the assessed value based on an appraisal provided by the property owner. The interior was reviewed in 2012 and confirmed that the County information was correct. The appraisal indicated a value of \$550,000 as of 10/25/2012. The proposed value of \$550,000 reflects the current appraised value." Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation to value at \$550,000. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Jay Long (BC Lots 16 & 17, W 10' Lot 18 & pt. vac. street Blk 54) 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 basement had less finished area and the condition of the house was fair+. The appraisal indicated a value of \$190,000 as of 1/30/2013. The proposed value of \$190,000 reflects the current appraised value. Motion Kruger second Abariotes to concur with Referee and County Assessor's recommendation to value at \$190,000. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Thomas Sluyter (TL 5 Section 5-19-10). 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 out buildings were in poor condition. Additional depreciation was added to the out buildings. The proposed value of \$98,655 reflects that change." Motion Abariotes second Kruger to concur with Referee and County Assessor's recommendation to value at \$98,655. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Julie B. Kuhr (Blair City, Kennard's Add N 93' Lots 3 & 4 Blk 2) No one was present. Clerk read protest, then read "Referee and Assessor recommend adjusting the assessed value based on a recent purchase price and an interior inspection done by the County Reviewers. The proposed value of \$130,000 reflects those changes." Motion Abariotes second Kruger to concur with Referee and County Assessor's recommendation to value at \$130,000. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Community Refuse Disposal/Republic Services (Tax Lot 13 Section 3-17-9). No one was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner was concerned with an increase in value for 2013. The property is classified as agricultural, and is greenbelted. All agricultural land in Washington County is valued based on market information and valued equally. The property owner did not provide any market information that would support a different value. The proposed value of \$50,900 reflects no change. Motion Hinline second Kruger to concur with Referee and County

Assessor's recommendation to value at \$50,900. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Board next considered property valuation protests for Christopher Misfeldt, who had signed waivers on all 3 properties: Christopher Misfeldt (WV TL 61 Section 32-17-11). 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 lot has a drainage ditch through the middle of it and can not be built on. Adjustments were made for this condition. The proposed value of \$5,835 reflects that change." Motion by Abariotes, second by Kruger to concur with Referee and County Assessor's recommendation to value at \$5,835. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Christopher Misfeldt (WV TL 62 Section 32-17-11). 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 lot has topo problems and would need fill dirt before it could be built on. Adjustments were made for this condition. The proposed value of \$12,000 reflects that change. Motion by Hinline, second by Kruger to concur with Referee and County Assessor's recommendation to value at \$12,000. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Christopher Misfeldt (WV TL 75 Section 32-17-11). 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 lot has a drainage ditch through the middle of it and can not be built on. Adjustments were made for this condition. The proposed value of \$3,765 reflects that change." Motion by Hinline, second by Kruger to concur with Referee and County Assessor's recommendation to value at \$3,765. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Willard Thompson (TL 20 Section 22-18-11). Thompson was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner was concerned with an increase in value for 2013. He stated his crops dried out in 2012. He also mentioned that the house is in poor condition. After an inspection of the house was scheduled, he stated that he was no longer concerned with the house value and the inspection was cancelled. All agricultural land in Washington County is valued based on market information and valued equally. The property owner didn't provide any market information that would support a different value. The proposed value of \$90,530 reflects no change." Thompson discussed his property and spoke of the high cost of taxes and the high cost of living. Assessor talked about the property and what land is selling for. Motion Hinline second Kruger to concur with Referee and County Assessor's recommendation to value at \$90,530. Vote- Aye: Johnson, Quist, Kruger, Abariotes and Hinline. Nay: Cerio. Motion carried.

Willard Thompson (SE $\frac{1}{4}$ NE $\frac{1}{4}$  & TL's 8, 10, 23 & 32 Section 22-18-11). Thompson was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner was concerned with an increase in value for 2013. He stated his crops dried out in 2012. He also mentioned that the house is in poor condition. After an inspection of the house was scheduled, he stated that he was no longer concerned with the house value and the inspection was cancelled. All agricultural land in Washington County is valued based on market information and valued equally. The property owner didn't provide any market information that would support a different value. The proposed value of \$466,105 reflects no change." Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation to value at \$466,105. Vote- Aye: Johnson, Quist, Kruger, Abariotes and Hinline. Nay: Cerio. Motion carried.

Willard Thompson (TL 31 Section 22-18-11). Thompson was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner was concerned with an increase in value for 2013. He stated his crops dried out in 2012. All agricultural land in Washington County is valued based on market information and valued equally. The property owner didn't provide any market information that would support a different value. The proposed value of \$87,625 reflects no change." Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation to value at \$87,625. Vote- Aye: Johnson, Quist, Kruger, Abariotes and Hinline. Nay: Cerio. Motion carried.

Loren & Marybeth Cohrs (WV S $\frac{1}{2}$  Lot 3 & all Lots 4 & 5 Blk 8). No one was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner was concerned with an increase in value for 2013. The increase in value was due to a reappraisal of all lots in Washington Village. The property owner didn't provide any market information that would support a different value. The proposed value of \$16,800 reflects no change." Motion by Kruger, second by Johnson to concur with Referee and County Assessor's recommendation to value at \$16,800. Vote- Aye: Johnson, Quist, Kruger, Abariotes and Hinline. Nay: Cerio. Motion carried.

Loren & Marybeth Cohrs (WV Lot 6 Blk 11) (Waiver) 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 lot has a drainage ditch through the middle of it and can not be

built on. Adjustments were made for this condition. The proposed value of \$375 reflects that change.” Motion by Hinline second by Abariotes to concur with Referee and County Assessor’s recommendation to value at \$375. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Loren & Marybeth Cohrs (WV Lot 1 BLk 6) (Waiver) 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 lot has a drainage ditch through the middle of it and can not be built on. Adjustments were made for this condition. The proposed value of \$1,645 reflects that change.” Motion by Hinline, second by Abariotes to concur with Referee and County Assessor’s recommendation to value at \$1,645. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

H & S Partnership LLP (BC N85’ Lot 16 Blk 96). 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 a lot of deferred maintenance. Most of the house is original and in fair condition. Additional depreciation was added to the house for condition and physical discrepancies were corrected. The proposed value of \$77,610 reflects those changes. Motion Johnson second Kruger to concur with Referee and County Assessor’s recommendation to value at \$77,610. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Michael & Susan Christensen (TL 3 28-20-10). 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 property record card was correct. The property owner provided information pertaining to the sale price of a similar house located in their neighborhood. The comparable house sold for \$160,000. An application for greenbelt was also filed and approved. The proposed value of \$130,360 reflects changes for the comparable property information and the greenbelt adjustment. Motion Johnson second Kruger to concur with Referee and County Assessor’s recommendation to value at \$130,360. Vote- Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried. Johnson left the meeting.

William Steiner (CC TL 124 14-17-12). No one was present. Clerk read protest, then read “Referee and Assessor recommend adjusting the assessed value based on a recent on-site inspection done by the County Reviewers and information provided by the property owner. The property owner did not show for the referee hearing. The inspection revealed that the house’s main access was through the basement. The improvement is a manufactured house. The property record card was correct, but there was a lot of differed maintenance. The proposed value of \$134,760 reflects changes for the above mentioned issues. Motion Abariotes second Kruger to concur with Referee and County Assessor’s recommendation to value at \$134,760. Vote- Aye: Cerio, Quist, Kruger, Abariotes and Hinline. Nay: None. Johnson absent. Motion carried.

LJWC Inc (TL 9 1-17-9). No one was present. Clerk read protest, then read “Referee and Assessor recommend no change. The property owner was concerned with the large increase in value that occurred in one year. The cause of Washington County’s increase was due to a review of properties located north on Hwy 30. All properties located in Washington County are required by State Statute to be reviewed at least once every 6 years. The subject property was reviewed in 2013 to comply with the state requirement. All properties north on Hwy 30 were reviewed and classified utilizing the same guidelines. The property owner didn’t provide any market information that would support a different value. The proposed value of \$232,735 reflects no change. Motion Kruger second Abariotes to concur with Referee and County Assessor’s recommendation to value at \$232,735. Vote- Aye: Quist, Kruger, Abariotes and Hinline. Nay: Cerio. Johnson absent. Motion carried.

At 11:20 A.M., there being no further business to come before the Board of Equalization at this time, it was moved by Hinline and second by Kruger to adjourn meeting until the next Board of Equalization meeting date, July 23, 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 16<sup>th</sup> meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk