

**July 23, 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, July 23, 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 and Jean Ray, Deputy.

Motion by Kruse and second by Johnson that the rules be suspended and that the minutes of the July 9<sup>th</sup> 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, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried. Motion by Kruger and second by Abariotes that the rules be suspended and that the minutes of the July 16<sup>th</sup> 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, Quist, Johnson, Kruger, Abariotes and Hinline. Nay: None. Kruse abstained. Motion carried.

Motion by Kruse and second by Kruger to open a public hearing for Motor Vehicle Exemptions. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried. Hoier went through Form 457 Application for Exemption from Motor Vehicle Taxes for Memorial Community Hospital on three vehicles. Board discussed the exemptions. There were no comments from the public. Motion Kruger and second Kruse to close the public hearing. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried. Motion by Hinline, second by Kruse to approve Form 457 Application for Motor Vehicle Exemptions for Memorial Community Hospital as presented by County Treasurer. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

It was moved by Kruger and seconded by Kruse to approve the Valuation Changes for 7-23-2013 as presented by the Assessor. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried. Assessor Mencke handed out his 3 Year Plan of Assessment and discussed it with the Board. Motion by Kruger second by Kruse to receive the plan and place on file. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried. At 8:48 AM the Board recessed from Board of Equalization until 10:30 A.M. when property valuation protests will be heard.

At 10:30 AM the Board went back into Board of Equalization to hear property valuation protests. 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.

Gregory P. Drew/ Ed's Investment Inc (Part of Lots 6-13, 13<sup>th</sup> Addition, Blair City). This protest was continued from the July 9, 2013 meeting. 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 discussed the information he had previously presented regarding a sale of property. Chairman asked the Assessor to do an analysis of the sale Drew was talking about as to the percentage difference on what it was assessed at compared to what it sold for. Assessor and Board discussed the property. A motion made by Johnson and seconded by Hinline to value the property at \$30,000 was later rescinded by Johnson and Hinline. Motion by Johnson and second by Hinline to value this property at \$15,000.00. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Jeff Eich (SW¼SW¼ Section 26-18-11) 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 information that would support a different value. The proposed value of \$125,435 reflects no change.” Motion Kruger second Johnson to concur with Referee and County Assessor’s recommendation to value at \$125,435. Vote- Aye: Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: Cerio. Motion carried.

Orville C. & Mary Eich (NW¼SW¼ Section 26-18-11)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 information that would support a different value. The proposed value, of \$119,440 reflects no change”. Motion Kruger second Johnson to concur with Referee and County Assessor’s recommendation to value at \$119,440. Vote- Aye: Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: Cerio. Motion carried.

Orville C. & Mary Eich (Tax Lot 71 Section 26-18-11) )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 information that would support a different value. The proposed value, of \$130,995 reflects no change” Motion Kruger second Johnson to concur with Referee and County Assessor’s recommendation to value at \$130,995. Vote- Aye: Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: Cerio. Motion carried.

Terry & Valerie Peterson (Arlington Village Lot 2 & N50’ Lot 3 Blk 24). 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 purchase price indicated a value of \$31,500.00 on 12/08/2012 (property had been a foreclosure). The review indicated that the house was in poor condition and needed updating. The proposed value of \$39,750 reflects adjustments for the condition of the house, and consideration of the purchase price.” Motion Abariotes second Hinline to concur with Referee and County Assessor’s recommendation to value at \$39,750. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Terry & Valerie Peterson (Tax Lot 15 Section 14-19-10 ) 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 \$196,555 reflects no change. Motion Kruger second Johnson to concur with Referee and County Assessor’s recommendation to value at \$196,555. Vote- Aye: Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: Cerio. Motion carried.

Warren & Mary Scheer (Tax Lot 12 Section 18-18-10) 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 condition. The house has not had any major up-dating, and the basement walls have some cracks. Additional depreciation was added to the house for condition. The proposed value, of \$94,665 would reflect that change.” Motion Abariotes second Kruger to concur with Referee and County Assessor’s recommendation to value at \$94,665. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

The next four Property Valuation Protests the Clerk read all had waivers the property owners have signed agreeing with Referee and Assessor’s Recommendation:

Philip E & Barbara J Brazelton (Tax Lot 2 Section 26-19-9). 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 roof needed replaced and the basement walls were cracked and bowed. Additional depreciation was added for condition. The proposed value of \$90,895 reflects those changes. Motion Abariotes second Hinline to concur with Referee and County Assessor’s recommendation to value at \$90,895. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Larry Brown, L&L Realty (Calhoun Company Lots 1-4 & Lots 7&8 Block 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 an appraisal provided by the property owner. The appraisal indicated an opinion of value for this parcel and parcel 890061012 of \$295,000 as of 12/27/2011. The recommendation for parcel 890061012 is no change. The proposed value of \$259,890 for this parcel would result in a value of \$295,000 for both parcels. Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to value at \$259,890. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, and Abariotes. Nay: None. Hinline abstained. Motion carried.

Larry Brown, L&L Realty (Calhoun Company Lots 5&6 Block 9). No one was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner has provided an appraisal that includes an opinion of value for this parcel and parcel 890061005. The appraisal indicated a value of \$295,000 for both parcels. Parcel 890064005 is recommended to be adjusted to \$259,890 which would change the total value for both parcels to \$295,000. The proposed value of \$35,110 reflects no change. Motion Kruse second Kruger to concur with Referee and County Assessor's recommendation to value at \$35,110. Vote- Aye: Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: Cerio. Motion carried.

Sandra Barnhart (Tax Lot 32 Section 16-18-9). 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 cabin was in very poor condition and had not been used in years. I recommend flat valuing the cabin at \$500.00 and leaving the land the same. The proposed value of \$105,480 would reflect that change. Motion Hinline second Abariotes to concur with Referee and County Assessor's recommendation to value at \$105,480. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

The Board recessed from Board of Equalization to regular Board of Supervisors meeting from 11:15 to 11:30. At 11:30 the Board entered into Board of Equalization.

Robert & Kerrie Anderson (Tax Lot 25 Section 13-19-11) Robert Anderson 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 purchase price indicated a value of \$80,500 on 1/29/2009 (property was in the process of having a loan foreclosed). The review indicated that the house was in average condition and had some updating, but was still in need of repairs. The proposed value of \$153,010 reflects adjustments for the condition of the house." Anderson discussed the condition of the property with the Assessor and Board. Motion Kruse second Kruger to concur with Referee and County Assessor's recommendation to value at \$153,010. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger, and Hinline. Nay: Abariotes. Motion carried.

At 11:48 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 Johnson to adjourn meeting until the next Board of Equalization meeting date, August 13, 2013. All members present voted aye, Chairman 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 23<sup>rd</sup> meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk