

June 24, 2014 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 24, 2014 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 Steve Mencke and Deputy Jean Ray.

Motion by Kruse, second by Cerio that the rules be suspended and that the minutes of the June 10 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.

It was moved by Abariotes and seconded by Kruse to approve Valuation Changes for 6-24-2014 as presented by the Assessor. Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried. It was moved by Abariotes and seconded by Kruse to approve Correction #6697 through 6699 as presented by the Assessor. Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

At 8:40 A.M., Board recessed from BOE until 10:30 A.M. when property valuation protests will be heard.

At 10:30 Board of Equalization went back in session. 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.

Richard W. Kruse (NW¹/₄NE¹/₄, SE¹/₄NE¹/₄, NE¹/₄SE¹/₄, Tax Lot 12 Section 33-18-12). Richard Kruse was present. Clerk read protest, then read Referee and Assessors recommendation. "I recommend no change. The property owner was concerned with an increase in value for 2014. The property is classified as agricultural, is green belted. The property owner didn't provide any market information that would support a different value. The property owner did provide information that showed a very limited amount of rental income. The property owner also stated that part of the land is unsuitable for row crops or grazing and should be classified waste. The land use in Washington County is determined by the County Assessor's office and is done consistently throughout the County. All agricultural land in Washington County is valued based on market information obtained from other counties in the state and valued equally." The proposed value of \$372,670 reflects no change. Richard had a handout for the Board and discussed his property with the Board. Mencke had a handout for the Board and discussed the property. Motion Kruse second Kruger to concur with Referee and County Assessor's recommendation to value at \$372,670. Aye: Kruse, Johnson, Quist, Kruger and Abariotes. Nay: Cerio and Hinline. Motion carried.

William J. Burdess (S¹/₂SW¹/₄ Section 28-18-12) William Burdess was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner is protesting issues similar to those addressed by the Washington County Board of Equalization in 2011, 2012 and 2013. The property owner states that the land is classified wrong per Nebraska State Constitution, Statutes and Regulations. This protest pertains to legal issues and I recommend consulting with the County Attorney on this protest. The 2011, 2012, 2013 County Board of Equalization decisions have been appealed to the TERC (Case 11A 077 and 12A 025) and could have an effect on the 2013 and 2014 value. The proposed value of \$315,560 reflects no change." Burdess had handouts for the Board and read testimony that pertained to both protests. Mencke talked about the property and handed out information. Board discussed the property. Motion Kruse second Kruger to concur with Referee and County Assessor's recommendation to value at \$315,560. Aye: Kruse, Johnson, Quist, Kruger and Abariotes. Nay Cerio and Hinline. Motion carried.

William J. Burdess (S¹/₂NE¹/₄NW¹/₄, SE¹/₄NW¹/₄ Section 33-18-12). William Burdess was present. Clerk read protest, then read "Referee and Assessor recommend no change. The property owner is protesting issues similar to those addressed by the

Washington County Board of Equalization in 2011, 2012 and 2013. The property owner states that the land is classified wrong per Nebraska State Constitution, Statutes and Regulations. This protest pertains to legal issues and I recommend consulting with the County Attorney on this protest. The 2011, 2012, 2013 County Board of Equalization decisions have been appealed to the TERC (Case 11A 077 and 12A 025) and could have an effect on the 2013 and 2014 value. The proposed value of \$319,445 reflects no change.” Board discussed the property. Motion Kruse second Kruger to concur with Referee and County Assessor’s recommendation to value at \$319,445. Aye: Kruse, Johnson, Quist, Kruger and Abariotes. Nay Cerio and Hine. Motion carried.

James E & Arlene L Sanford Trust (Tax Lot 14 Section 23 Township 17 Range 11). No one was present. Clerk read protest, then read Referee and Assessors recommendation. “I recommend no change. The property owner did not show for the hearing with the County Referee. The protest states that the Assessor is in violation of Nebraska Admin. Code 14-005.01C in that the Public Road is being assessed. The Assessor’s Agrand Inventory Report shows that 1 acre utilized for Public Road has zero value. The increase in assessed value for 2014 was a result of increases in Agricultural land values. The proposed value of \$261,175 reflects no change.” Motion Abariotes second Kruse to concur with Referee and County Assessor’s recommendation to value at \$261,175. Aye: Kruse, Johnson, Quist, Kruger and Abariotes. Nay: Cerio and Hine. Motion carried.

Mark Donner (Allen Hills Subdivision, Lot 51) Owner signed waiver agreeing with Referee’s recommendation. Motion Kruger second Abariotes to concur with Referee and County Assessor’s recommendation to adjust the assessed value based on Information provided by the owner and County Records. The property owner provided information showing that the property was purchased on 4/30/2014 for \$44,500. The property was offered on the open market through a realtor. The sale was after 1/1/2014 which is the deadline for assessing property for 2014 and would not have been included in the State Ratio study. The property sold on 6/12/2007 for \$62,900. This sale was from the developer to a private party. There have been 9 sales in Allen Hills over the past 3 years with an average selling price of \$48,376. The subject property is presently classified as a superior lot. After review of the lot I would recommend that the classification be changed to Average. Average lots in Allen Hills Subdivision are valued at \$49,000, which is close to the average selling price of lots in the subdivision. The proposed value of \$49,000 reflects that change. Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hine. Nay: None. Motion carried.

At 12:20 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 Kruse to adjourn meeting until the next Board of Equalization meeting date, July 8, 2014. 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 June 24 meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk