

July 8, 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, July 8, 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 and Ron Hinline. Ernie Abariotes was absent. Also present, County Clerk Merry Truhlsen, County Assessor Steve Mencke and Deputy Jean Ray.

Motion by Kruse and second by Johnson that the rules be suspended and that the minutes of the June 24 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 and Hinline. Nay: None. Motion carried.

It was moved by Kruger and seconded by Kruse to approve Valuation Changes for 7-8-2014 as presented by the Assessor. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger and Hinline. Nay: None. Motion carried. It was moved by Kruse and seconded by Johnson to approve Correction #6700 as presented by the Assessor. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger and Hinline. Nay: None. Motion carried.

At 8:34 A.M., there being no further business to come before the Board of Equalization at this time, it was moved by Kruse and second by Johnson to adjourn until 10:30 A.M. when property valuation protests will be heard. Vote- Aye: Cerio, Kruse, Johnson, Quist, Kruger and Hinline. Nay: None. Motion carried.

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 met 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 the recommendation.

Melvin Sudbeck Homes Inc (Ridgeview Estates Lot 1, Blair City). No one was present for MSH. Referee and Assessor's recommendation "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The property was purchased along with 13 other lots on March 29, 2013 for \$140,000.00 or \$10,000.00 per lot. MSH acknowledge that some discount was realized by purchasing all 14 lots at the same time. At this time the lots are being assessed as single parcels. Other information provided was the purchase price of lots located in Blair. There were 4 sales with an average purchase of approximately \$15,000. I recommend adjusting the assessed value to the average purchase price of the 4 lot sales. The proposed value reflects those changes." Owner signed waiver agreeing with Referee and Assessor. Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation to value at \$15,000. Vote- Aye: Cerio, Kruse, Quist, Kruger and Hinline. Johnson abstained. Nay: None. Motion carried. .

Melvin Sudbeck Homes Inc (Ridgeview Estates Lot 37, Blair City)). Referee and Assessor's recommendation "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The property was purchased along with 13 other lots on March 29, 2013 for \$140,000.00 or 10,000.00 per lot. MSH acknowledge that some discount was realized by purchasing all 14 lots at the same time. At this time the lots are being assessed as single parcels. Other information provided was the purchase price of lots located in Blair. There were 4 sales with an average purchase of approximately \$15,000. I recommend adjusting the assessed value to the average purchase price of the 4 lot sales. The proposed value reflects those changes." Owner signed waiver agreeing with Referee and Assessor. Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation to value at \$15,000. Vote- Aye: Cerio, Kruse, Quist, Kruger and Hinline. Nay: None. Johnson abstained. Motion carried.

Melvin Sudbeck Homes Inc (Ridgeview Estates Lot 38, Blair City)). Referee and Assessor's recommendation "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The

property was purchased along with 13 other lots on March 29, 2013 for \$140,000.00 or 10,000.00 per lot. MSH acknowledge that some discount was realized by purchasing all 14 lots at the same time. At this time the lots are being assessed as single parcels. Other information provided was the purchase price of lots located in Blair. There were 4 sales with an average purchase of approximately \$15,000. I recommend adjusting the assessed value to the average purchase price of the 4 lot sales. The proposed value reflects those changes.” Owner signed waiver agreeing with Referee and Assessor. Motion Kruger second Hinline to concur with Referee and County Assessor’s recommendation to value at \$15,000. Vote- Aye: Cerio, Kruse, Quist, Kruger and Hinline. Nay: None. Johnson abstained. Motion carried.

Melvin Sudbeck Homes Inc (Ridgeview Estates Lot 39, Blair City)). Referee and Assessor’s recommendation “I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The property was purchased along with 13 other lots on March 29, 2013 for \$140,000.00 or 10,000.00 per lot. MSH acknowledge that some discount was realized by purchasing all 14 lots at the same time. At this time the lots are being assessed as single parcels. Other information provided was the purchase price of lots located in Blair. There were 4 sales with an average purchase of approximately \$15,000. I recommend adjusting the assessed value to the average purchase price of the 4 lot sales. The proposed value reflects those changes.” Owner signed waiver agreeing with Referee and Assessor. Motion Kruger second Hinline to concur with Referee and County Assessor’s recommendation to value at \$15,000. Vote- Aye: Cerio, Kruse, Quist, Kruger and Hinline. Nay: None. Johnson abstained. Motion carried.

Melvin Sudbeck Homes Inc (Ridgeview Estates Lot 40, Blair City)). Referee and Assessor’s recommendation “I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The property was purchased along with 13 other lots on March 29, 2013 for \$140,000.00 or 10,000.00 per lot. MSH acknowledge that some discount was realized by purchasing all 14 lots at the same time. At this time the lots are being assessed as single parcels. Other information provided was the purchase price of lots located in Blair. There were 4 sales with an average purchase of approximately \$15,000. I recommend adjusting the assessed value to the average purchase price of the 4 lot sales. The proposed value reflects those changes.” Owner signed waiver agreeing with Referee and Assessor. Motion Hinline second Kruger to concur with Referee and County Assessor’s recommendation to value at \$15,000. Vote- Aye: Cerio, Kruse, Quist, Kruger and Hinline. Nay: None. Johnson abstained. Motion carried.

Melvin Sudbeck Homes Inc (Ridgeview Estates Lot 41, Blair City)). Referee and Assessor’s recommendation “I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The property was purchased along with 13 other lots on March 29, 2013 for \$140,000.00 or 10,000.00 per lot. MSH acknowledge that some discount was realized by purchasing all 14 lots at the same time. At this time the lots are being assessed as single parcels. Other information provided was the purchase price of lots located in Blair. There were 4 sales with an average purchase of approximately \$15,000. I recommend adjusting the assessed value to the average purchase price of the 4 lot sales. The proposed value reflects those changes.” Owner signed waiver agreeing with Referee and Assessor. Motion Kruger second Hinline to concur with Referee and County Assessor’s recommendation to value at \$15,000. Vote- Aye: Cerio, Kruse, Quist, Kruger and Hinline. Nay: None. Johnson abstained. Motion carried.

Melvin Sudbeck Homes Inc (Ridgeview Estates Lot 42, Blair City). Referee and Assessor’s recommendation “I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The property was purchased along with 13 other lots on March 29, 2013 for \$140,000.00 or 10,000.00 per lot. MSH acknowledge that some discount was realized by purchasing all 14 lots at the same time. At this time the lots are being assessed as single parcels. Other information provided was the purchase price of lots located in Blair. There were 4 sales with an average purchase of approximately \$15,000. I recommend adjusting the assessed value to the average purchase price of the 4 lot sales. The proposed value reflects those changes.” Owner signed waiver agreeing with Referee and Assessor. Motion Kruger second Hinline to concur with Referee and County Assessor’s recommendation to value at \$15,000. Vote- Aye: Cerio, Kruse, Quist, Kruger and Hinline. Nay: None. Johnson abstained. Motion carried.

Melvin Sudbeck Homes Inc (Ridgeview Estates Lot 43, Blair City). Referee and Assessor’s recommendation “I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The property was purchased along with 13 other lots on March 29, 2013 for \$140,000.00 or 10,000.00 per lot. MSH acknowledge that some discount was realized by purchasing all 14 lots at the same time. At this time the lots are being assessed as single parcels. Other information provided was the purchase price of lots located in Blair. There were 4 sales with an average purchase of approximately \$15,000. I recommend adjusting the assessed value to the average purchase price of the 4 lot sales. The proposed value reflects those changes.” Owner signed waiver agreeing with Referee and Assessor. Motion Kruger second Hinline to concur with Referee and County Assessor’s recommendation to value at \$15,000. Vote- Aye: Cerio, Kruse, Quist, Kruger and Hinline. Nay: None. Johnson abstained. Motion carried.

Melvin Sudbeck Homes Inc (Ridgeview Estates Lot 44, Blair City). Referee and Assessor's recommendation "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The property was purchased along with 13 other lots on March 29, 2013 for \$140,000.00 or 10,000.00 per lot. MSH acknowledge that some discount was realized by purchasing all 14 lots at the same time. At this time the lots are being assessed as single parcels. Other information provided was the purchase price of lots located in Blair. There were 4 sales with an average purchase of approximately \$15,000. I recommend adjusting the assessed value to the average purchase price of the 4 lot sales. The proposed value reflects those changes." Owner signed waiver agreeing with Referee and Assessor. Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation to value at \$15,000. Vote- Aye: Cerio, Kruse, Quist, Kruger and Hinline. Nay: None. Johnson abstained. Motion carried.

Melvin Sudbeck Homes Inc (Ridgeview Estates Lot 45, Blair City). Referee and Assessor's recommendation "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The property was purchased along with 13 other lots on March 29, 2013 for \$140,000.00 or 10,000.00 per lot. MSH acknowledge that some discount was realized by purchasing all 14 lots at the same time. At this time the lots are being assessed as single parcels. Other information provided was the purchase price of lots located in Blair. There were 4 sales with an average purchase of approximately \$15,000. I recommend adjusting the assessed value to the average purchase price of the 4 lot sales. The proposed value reflects those changes." Owner signed waiver agreeing with Referee and Assessor. Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation to value at \$15,000. Vote- Aye: Cerio, Kruse, Quist, Kruger and Hinline. Nay: None. Johnson abstained. Motion carried.

Melvin Sudbeck Homes Inc (Ridgeview Estates Lot 46, Blair City). Referee and Assessor's recommendation "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The property was purchased along with 13 other lots on March 29, 2013 for \$140,000.00 or 10,000.00 per lot. MSH acknowledge that some discount was realized by purchasing all 14 lots at the same time. At this time the lots are being assessed as single parcels. Other information provided was the purchase price of lots located in Blair. There were 4 sales with an average purchase of approximately \$15,000. I recommend adjusting the assessed value to the average purchase price of the 4 lot sales. The proposed value reflects those changes." Owner signed waiver agreeing with Referee and Assessor. Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation to value at \$15,000. Vote- Aye: Cerio, Kruse, Quist, Kruger and Hinline. Nay: None. Johnson abstained. Motion carried.

Melvin Sudbeck Homes Inc (Ridgeview Estates Lot 47, Blair City). Referee and Assessor's recommendation "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The property was purchased along with 13 other lots on March 29, 2013 for \$140,000.00 or 10,000.00 per lot. MSH acknowledge that some discount was realized by purchasing all 14 lots at the same time. At this time the lots are being assessed as single parcels. Other information provided was the purchase price of lots located in Blair. There were 4 sales with an average purchase of approximately \$15,000. I recommend adjusting the assessed value to the average purchase price of the 4 lot sales. The proposed value reflects those changes." Owner signed waiver agreeing with Referee and Assessor. Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation to value at \$15,000. Vote- Aye: Cerio, Kruse, Quist, Kruger and Hinline. Nay: None. Johnson abstained. Motion carried.

Melvin Sudbeck Homes Inc (Ridgeview Estates Lot 48, Blair City). Referee and Assessor's recommendation "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The property was purchased along with 13 other lots on March 29, 2013 for \$140,000.00 or 10,000.00 per lot. MSH acknowledge that some discount was realized by purchasing all 14 lots at the same time. At this time the lots are being assessed as single parcels. Other information provided was the purchase price of lots located in Blair. There were 4 sales with an average purchase of approximately \$15,000. I recommend adjusting the assessed value to the average purchase price of the 4 lot sales. The proposed value reflects those changes." Owner signed waiver agreeing with Referee and Assessor. Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation to value at \$15,000. Vote- Aye: Cerio, Kruse, Quist, Kruger and Hinline. Nay: None. Johnson abstained. Motion carried.

Melvin Sudbeck Homes Inc (Ridgeview Estates Lot 49, Blair City). Referee and Assessor's recommendation "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The property was purchased along with 13 other lots on March 29, 2013 for \$140,000.00 or 10,000.00 per lot. MSH acknowledge that some discount was realized by purchasing all 14 lots at the same time. At this time the lots are being assessed as single parcels. Other information provided was the purchase price of lots located in Blair. There were 4 sales with an average purchase of approximately \$15,000. I recommend adjusting the assessed value to the average purchase price of the 4 lot sales. The proposed value reflects those changes." Owner signed waiver agreeing with Referee and Assessor. Motion Kruger second Hinline to concur with Referee and County Assessor's recommendation to value at \$15,000. Vote- Aye: Cerio, Kruse, Quist, Kruger and Hinline. Nay: None. Johnson abstained. Motion carried.

Stephen Kennedy for Kennedy-Hineline Family Farm LLC (Tax Lot 74 Section 27-18-12). No one was present. Clerk read protest, then read Referee and Assessor's recommendation, "I recommend no change unless the property owner submits additional information (FSA maps). The property owner was concerned with an increase in value for 2014. The property is classified as agricultural. The increase was the result of the land use review done by the County Assessors office for 2014. Property in the County has to be reviewed no less than once every 6 years, and the review was done to meet this requirement. Aerial photos and soil maps indicated that a portion of the land was being farmed. In prior years the property was classified as Rail Road Right of Way. The Assessor's office changed the classification to grass and dry land. 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 the market information and valued equally. The proposed value of \$15,635 reflects no change." Motion Kruger second Kruse to concur with Referee and County Assessor's recommendation to value at \$15,635. Vote- Aye: Kruse, Quist, Kruger and Johnson. Nay: Cerio. Hineline abstained. Motion carried.

Lowell T. Whitney, Whitney Family Trust LLC (W1/2NE1/4 Section 4-18-11). No one was present. Clerk read protest, then read Referee and Assessor's recommendation, "I recommend no change. The property owner was concerned with the change in value for 2014. The assessed value of this parcel increased for 2014. Property farmed in conjunction with this parcel decreased in value. Both parcels were reviewed along with the rest of the agricultural land in Washington County for 2014. State Statutes require all properties located in the county be reviewed no less than once every 6 years. The differences in value was the result of land use changes. The land use in Washington County is determined by the County Assessor 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 \$164,415 reflects no change." Motion Hineline second Kruger to concur with Referee and County Assessor's recommendation to value at \$164,415. Vote- Aye: Kruse, Quist, Kruger, Johnson and Hineline. Nay: Cerio. Motion carried.

Lowell T. Whitney, Whitney Family Trust LLC (SW1/4SE1/4 Section 33-19-11). No one was present. Clerk read protest, then read Referee and Assessor's recommendation, "I recommend no change. The property owner was concerned with the change in value for 2014. The assessed value of this parcel increased for 2014. Property farmed in conjunction with this parcel decreased in value. Both parcels were reviewed along with the rest of the agricultural land in Washington County for 2014. State Statutes require all properties located in the county be reviewed no less than once every 6 years. The differences in value was the result of land use changes. The land use in Washington County is determined by the County Assessor 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 \$113,710 reflects no change." Motion Johnson second Kruger to concur with Referee and County Assessor's recommendation to value at \$113,710. Vote- Aye: Kruse, Quist, Kruger, Johnson and Hineline. Nay: Cerio. Motion carried.

Jerry J & Kathleen M Adams (TL 72 Section 13-17-11). Owner signed waiver agreeing with Referee's recommendation. Clerk read protest then read Referee and Assessor's recommendation, "I recommend no change. The property owner was concerned with an increase in value for 2014. The property is classified as agricultural and is green belted. The property owner was more concerned with the taxes than value. Market information that would support a different value was not provided by the property owner. All agricultural land in Washington County value is based on market information obtained from other counties in the state and valued equally. The proposed value \$194,320 reflects no change." Motion Johnson second Kruger to concur with the Referee and Assessor's recommendation to value at \$194,320. Vote- Aye: Kruse, Quist, Kruger, Johnson and Hineline. Nay: Cerio. Motion carried.

Keith & Patricia Andersen (N1/2SE1/4, SE1/4SE1/4, N1/2SW1/4SE1/4, SW1/4SW1/4SE1/4 Section 17-19-10). Owner signed waiver agreeing with Referee's recommendation. Clerk read protest then read Referee and Assessor's recommendation, "I recommend adjusting the assessed value based on information provided by the property owner. The owner provided FSA maps showing some dry crop land needed to be in grass. The proposed value of \$481,030 reflects that change." Motion Johnson second Hineline to concur with Referee and County Assessor's recommendation to value at \$481,030. Vote-Aye: Cerio, Kruse, Quist, Kruger, Johnson and Hineline. Nay: None. Motion carried.

R. Dale Diefenbaugh (Tax Lot 17 Section 17-17-13). Owner signed waiver agreeing with Referee's recommendation. Clerk read protest then read Referee and Assessor's recommendation, "I recommend adjusting the assessed value based on information provided by the property owner. The owner provided FSA maps showing some dry crop land needed to be in wetland/grass. The proposed value of \$87,240 reflects that change." Motion Hineline second Johnson to concur with Referee and County Assessor's recommendation to value at \$87,240. Aye: Cerio, Kruse, Quist, Kruger, Johnson and Hineline. Nay: None. Motion carried.

At 10:55 A.M., there being no further business to come before the Board of Equalization at this time, it was moved by Hineline and second by Johnson to adjourn meeting until the next Board of Equalization meeting date, July 22, 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 July 8 meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk