

**July 22, 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 22, 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, Ernie Abariotes and Ron Hineline. Also present, County Clerk Merry Truhlsen, County Attorney Shurie Graeve, 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 July 8 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 Hineline. Nay: None. Abariotes Abstained. Motion carried.

Mencke had information on the TERC ruling for William Burdess' Property Valuation Protest, Case 11A 076, 11A 077, 12A 024, 12A 025 and discussed appealing this. Motion Kruger second by Kruse to appeal the Tax Equalization and Review Commission ruling on Wm Burdess. Vote – Aye: Kruse, Johnson, Quist, Kruger and Abariotes. Nay: Cerio and Hineline. Motion carried.

At 8:48 AM motion Abariotes second Hineline to recess from BOE and go into the Board of Supervisors meeting to discuss the County Attorney's benefits claim. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hineline. Nay: None. Motion carried. At 8:53 AM Board reconvened in BOE. Graeve left the meeting.

It was moved by Abariotes seconded by Johnson to approve Valuation Changes for 7-22-2014 as presented by the Assessor. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hineline. Nay: None. Motion carried. At 8:55 A.M., motion by Krueger and second by Johnson to recess until 10:30 A.M. when property valuation protests will be heard. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hineline. Nay: None. Motion carried.

At 10:45 AM Board went back into BOE. Clerk called SkyWerx Aviation to discuss their Property Valuation Protest, but will talk to Ward Combs at a later time. At 10:48 AM motion Johnson second Kruger to go into BOS. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hineline. Nay: None. Motion carried.

Board went into BOE to hear Property Valuation Protests:

Kyle Kramer (TL 43 Sec 27-17-11) Lisa Kramer was present and talked about the property. Mencke handed out pictures and information for the Board. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend no change unless the property owner provides more specific evidence. Information provided by the owner and Assessor disagree. The property owner provided sales that indicated a value of \$190,000.00 (manufactured house) to a high of \$260,000.00. A review of the sales revealed that that the houses were older, different quality, and one was manufactured house. The Assessor's office's comparable properties (same age group, style and quality) had a range of \$315,000.00 to \$430,000.00. Information was also provided indicating that the Land Valuation Groups were incorrect. All agricultural properties located in Washington County are reviewed and classified utilizing the same guidelines as required by State Statutes. The proposed value \$286,230 reflects no change." Motion by Kruse second Kruger to concur with Referee and County Assessor's recommendation to value at \$286,230. Vote – Aye: Kruse, Johnson, Quist, Kruger and Abariotes. Nay: Cerio and Hineline. Motion carried.

Mark & Marissa Anderson (Herman Village TL 84 Sec 30-20-11) Mark Anderson was present. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend adjusting the assessed value based on a recent sale, an interior and exterior inspection done by the County Reviewer and Referee. The review indicated that the house is in very poor condition and is not livable. On 5/29/2014 the property sold through a Realtor for \$18,000.00. This appears to be an arm's length sale. The purchaser lives next door and plans to tear the house down. After the review, adjustments were made for condition. The proposed value \$18,000 reflects changes for condition and consideration of the sale price." Anderson discussed the property. Mencke discussed the salvage value of the property. Motion by Hineline second Kruger to use the salvage value of house-

\$3,620, land-\$6,025 for a total of \$9,645. Vote –Aye: Cerio, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: Kruse. Motion carried.

SkyWerx Aviation/Tim Hauder (Bldg. on TL 49 Sec 30-17-12). Ward Combs was on speaker phone. Clerk read protest, then recommendation of County Referee and Assessor. “I recommend no change unless additional information is provided by the property owner. The property owner provided cost information from a Real Estate Broker. None of the information provided was supported or documented. This improvement is located on land owned by Blair Airport Authority and is assessed as improvement on leased land. Improvements to leased land are appraised in fee simple as if the owner of the improvement also owned the land. The proposed value \$742,875 reflects no change.” Combs discussed the property with the Board and Assessor. Motion by Kruse second Kruger to concur with Referee and County Assessor’s recommendation to value at \$742,875. Vote – Aye: Kruse, Johnson, Quist, Kruger and Abariotes. Nay: Cerio and Hinline. Motion carried.

Scott Stangl (TL 22 Sec 4-17-12) Scott Stangl was present. Clerk read protest, then recommendation of County Referee and Assessor. “I recommend no change to the land use unless a FSA map or additional information is provided to Assessor’s office. The property owner’s protest states that over the past years his wasteland classification was changed. A research of County Records indicates that his parcel had 2 acres of Waste in 2009, and no Waste for 2010, 2011, 2012, 2013, and 2014. A county wide review was completed in 2009 for the 2010 assessment year. All land codes were changed from an alpha to numeric symbol provided by the State. During the review some changes were made to the land classification and use. All properties were reviewed and classified utilizing the same guidelines. The proposed value \$223,995 reflects no change.” Stangl read testimony applying to both Property Valuation Protests and discussed the properties with the Board and Assessor. Motion by Kruse second Kruger to concur with Referee and County Assessor’s recommendation to value at \$223,995. Vote – Aye: Kruse, Johnson, Quist, Kruger and Abariotes. Nay: Cerio and Hinline. Motion carried.

Scott Stangl (NW1/4NE1/4 Sec 4-17-12) Scott Stangl was present. Clerk read protest, then recommendation of County Referee and Assessor. “I recommend no change to the land use unless a FSA map or additional information is provided to Assessor’s office. The property owner’s protest states that over the past years his wasteland classification was changed. He also stated that he does not have 20.77 acres of Grassland. A research of County Records for 2007, 2008, 2009, 2010, 2011, 2012, 2013, and 2014 indicates that his parcel did not have any land classified as Waste but does have 20.77 acres classified as grassland for grassland for 2014. A county wide review was completed in 2009 for the 2010 assessment year. All land codes were changed from an alpha to numeric symbol provided by the State. During the review some changes were made to the land classification and use. All properties were reviewed and classified utilizing the same guidelines. The proposed value \$115,055 reflects no change.” Motion by Kruger second Kruse to concur with Referee and County Assessor’s recommendation to value at \$115,055. Vote – Aye: Kruse, Johnson, Quist, Kruger and Abariotes. Nay: Cerio and Hinline. Motion carried.

Daniel Bodily, Tax Manager, Community Refuse/Republic Services (TL 13 Sec 3-17-9) Owner signed waiver agreeing with Referee’s recommendation. Clerk read protest, then recommendation of County Referee and Assessor. “I recommend no change. The property owner was concerned with an increase in value for 2014. The property is classified as agricultural and is Greenbelted. All agricultural land in Washington County is value 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 \$58,495 reflects that change.” Motion by Kruger second Kruse to concur with Referee and County Assessor’s recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger and Abariotes. Nay: Hinline. Motion carried.

Robert M. Vassell (Looking Glass Hills Lot 1 Blk 7) Owner signed waiver agreeing with Referee’s recommendation. Clerk read protest, then recommendation of County Referee and Assessor. “I recommend adjusting the assessed value based on information provided by the property owner and County Records. The property owner provided information showing that a similar lot located in Looking Glass Hills, was sold recently by him for \$1,500.00. He also submitted evidence that the subject lot is listed for \$1,600.00. This is a small lot that might not be large enough to build a house on. It also has major Topo problems. The proposed value \$1,600 reflects that change.” Motion by Kruger second Kruse to concur with Referee and County Assessor’s recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Robert M. Vassell (Looking Glass Hills Lot 16 Blk 17) Owner signed waiver agreeing with Referee’s recommendation. Clerk read protest, then recommendation of County Referee and Assessor. “I recommend adjusting the assessed value based on information provided by the property owner and County Records. The property owner provided information showing that a similar lot located in Looking Glass Hills, was sold recently by him for \$1,500.00. He also submitted evidence that the subject lot is listed for \$2,000.00. This is a small lot that might not be large enough to build a house on. It also has major Topo problems. The proposed value \$1,600 reflects that change.” Motion by Kruger second Kruse to concur with Referee and County Assessor’s recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Benjamin Onken (TL 36 Sec 19-18-12) Owner signed waiver agreeing with Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers and recent purchase price. The property had been repossessed and recently sold for \$153,500. The inspection revealed that the property was in fair condition and in the process of being updated. I recommend adjusting the assessed value for condition. The proposed value \$170,410 reflects those changes." Motion by Abariotes second Kruse to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Cynthia & Robert Garmon (Lot 11 Blk 5 Southern Hgts Add. Fort Calhoun) Owner signed waiver agreeing with Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend adjusting the assessed value based on an onsite inspection done by the County Reviewers. The review indicated that the basement had less finished area than had been estimated by the County Assessor's office. After the review, adjustments were made to the basement finish. The proposed value \$178,830 reflects that correct finished area." Motion by Kruger second Kruse to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

David P. & Nancy E. Nielsen (Blair City Larsen Hgts 3<sup>rd</sup> Add. Lot 7 Blk 1) Owner signed waiver agreeing with Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend adjusting the assessed value based on an onsite inspection done by the County Reviewers and recent purchase price. The property owner purchased the property for \$91,000.00 on 2/21/2014. I recommend adjusting the assessed value to the purchase price. The proposed value \$91,000 reflects those changes." Motion by Kruse second Johnson to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Jolyn Pflug (TL 17 Sec 26-17-11) Owner signed waiver agreeing with Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I 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 Mobile Home was in very poor condition. I recommend flat valuing the Mobile Home at \$1,335.00 and leaving the land and outbuildings value the same. The proposed value \$65,600 reflects that change." Motion by Abariotes second Hinline to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Wilma R. Wolff (Blair City W1/2 Lot 1 Blk 116) Owner signed waiver agreeing with Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend adjusting the assessed value based on information provided by the property owner, and on-site review by the County Assessor's office. The property is located within Blair City limits. Blair City zoning ordinances restrict the use of the property, no agricultural use is permitted. The property also has Topo issues and no access. The County adjusted the value for the above mentioned reasons. The proposed value \$11,385 reflects that change." Motion by Kruse second Kruger to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Krejci Development, LLC (Blair City TLs 63, 77, 83, 84, 85, 91, 100, 101 & 199 Sec 10-18-11) Owner signed waiver agreeing with Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend adjusting the assessed value based on a recent purchase price. The subject property along with the entire Dana College campus sold on 7/19/2013 for \$3,490.00. 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 \$244,520 would result in a total assessed value for the Dana College campus that equals the purchase price." Motion by Kruger second Hinline to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Krejci Development, LLC (Blair City TLS 364 & 540 Sec 11-18-11) Owner signed waiver agreeing with Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend adjusting the assessed value based on a recent purchase price. The subject property along with the entire Dana College campus sold on 7/19/2013 for \$3,490.00. 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 \$482,450 would result in a total assessed value for the Dana College campus that equals the purchase price." Motion by Johnson second Kruse to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Krejci Development, LLC (Blair City TL 410 Sec 11-18-11) Owner signed waiver agreeing with Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend adjusting the assessed value based on a recent purchase price. The subject property along with the entire Dana College campus sold on 7/19/2013 for \$3,490.00. 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 \$54,160 would result in a total assessed value for the Dana College campus that equals the purchase price." Motion by Kruse second Johnson to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Krejci Development, LLC (Blair City SE1/4NE1/4 Sec 10-18-11) Owner signed waiver agreeing with Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend adjusting the assessed value based on a recent purchase price. The subject property along with the entire Dana College campus sold on 7/19/2013 for \$3,490.00. 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 \$892,800 would result in a total assessed value for the Dana College campus that equals the purchase price." Motion by Abariotes second Krueger to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Krejci Development, LLC (Blair City TLS 38- & 39 Sec 10-18-11) Owner signed waiver agreeing with Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend adjusting the assessed value based on a recent purchase price. The subject property along with the entire Dana College campus sold on 7/19/2013 for \$3,490.00. 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 \$56,840 would result in a total assessed value for the Dana College campus that equals the purchase price." Motion by Kruse second Johnson to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Krejci Development, LLC (Blair City TLS 74 & 75 Sec 10-18-11) Owner signed waiver agreeing with Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend adjusting the assessed value based on a recent purchase price. The subject property along with the entire Dana College campus sold on 7/19/2013 for \$3,490.00. 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 \$51,200 would result in a total assessed value for the Dana College campus that equals the purchase price." Motion by Kruse second Johnson to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

James & Rochelle Mintken (TL 44 Sec 17-19-11) Owner signed waiver agreeing with Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer. Land was classified as dry & needed to be changed to grass. The proposed value \$16,370 reflects that change". Motion by Johnson second Kruse to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Kruger, Abariotes and Hinline. Nay: None. Quist, abstained. Motion carried.

Duane Andersen (Blair City Lot 1 Blk 71 & part of vacated street) Owner signed waiver agreeing with Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I 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 poor to fair condition. Additional depreciation was added to the house for condition, and the physical discrepancies were corrected. The proposed value \$43,330 reflects that change." Motion by Abariotes second Hinline to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Duane L. Meester (TL 46 Sec 29-17-13) Owner signed waiver agreeing with Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend adjusting the assessed value based on information provided by the property owner and an interior and exterior inspection done by the County Reviewer and Referee. After reviewing the information gathered during the inspection it was determined that the condition should be changed to very poor. The house has been vacant for over 30 years and was recently vandalized. I recommend adjusting to the County's proposed value. The proposed value \$69,590 reflects that change." Motion by Abariotes second Hinline to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Jan Carlson (TL 23 Sec 29-18-12) Owner signed waiver agreeing with Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend adjusting the assessed value due to information provided by the property owner. The property owner provided FSA maps showing the acres in CRP. The land class of dry acres needed to be lowered from 11 acres to 8.4 acres. The proposed value \$46,005 reflects that change." Motion by Johnson second Kruse to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Michael A. & Angela M. Diehm (TL 56 Sec 32-18-12) No one was present. Clerk read protest, then recommendation of County Referee and Assessor. "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. Market information that would support a different value was not provided by the property owner. All agricultural land in Washington County is valued based on market information and valued equally. The proposed value \$376,150 reflects no change." Motion by Johnson second Hinline to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Michael A. & Angela M. Diehm (TL 55 Sec 32-18-12) No one was present. Clerk read protest, then recommendation of County Referee and Assessor. "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. Market information that would support a different value was not provided by the property owner. All agricultural land in Washington County is valued based on market information and valued equally. The proposed value \$12,080 reflects no change." Motion by Kruse second Kruger to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Malcolm D. Young Estate (NW1/4NW1/4, E1/2NW1/4, & TL 13 Sec 26-17-10) No one was present. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend no change. The property owner was concerned with an increase in value for 2014, and equalization with other properties. Information pertaining to comparable properties was submitted with the protest. A review of the comparable properties revealed that the subject property had approximately 50% more Class 1 land (see attached spread sheet). Class 1 land is valued higher than Class 2, 3 & 4, causing parcels with more Class 1 to have a higher assessed value. The property is classified as agricultural and is Green Belted. All agricultural land in Washington County is valued based on market information and valued utilizing guidelines provided by the Nebraska Department of Revenue (Property Tax Division). The property owner didn't provide any market information that would support a different value. The proposed value \$779,685 reflects no change." Motion by Johnson second Kruger to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Jared Christoffersen (Blair City E82' W164' N138' of Lot 1 and part of vacated street Blk 114) No one was present. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend no change. The property owner was concerned with the condition of the properties in their neighborhood. In their opinion properties that are not being maintained is effecting the value of their property. The property owner did not provide any information pertaining to market value that would support their opinion. The property owner did not show up for the Referee hearing. Unless additional information is provided a change is not warranted. The proposed value \$130,085 reflects no change." Motion by Kruse second Johnson to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger and Hinline. Nay: Abariotes. Motion carried.

Corbion Caravan Ingredients/PURAC (Lactic Acid Derivatives Facility located at Cargill) No one was present. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend no change unless the property owner's authorized agent provides additional information. The information provided with the protest pertained to the design capacity, and annual production. All similar properties have been valued utilizing the Cost Approach. The subject property was valued using the same appraisal practices a similar improvements located at the Cargill Campus. The property owner didn't provide any market or cost information that would support a different value. The proposed value \$4,447,500 reflects no change." Owner signed waiver agreeing with Referee's recommendation. Motion by Johnson second Kruse to concur with Referee and County Assessor's recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Corbion Caravan Ingredients/PURAC (Lactic Acid Production Facility located at Cargill) No one was present. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend no change unless the property owner's authorized agent provides additional information. The information provided with the protest pertained to the design capacity, and annual production. All similar properties have been valued utilizing the Cost Approach. The subject property was valued using the same appraisal practices a similar improvements located at the Cargill Campus. The property owner didn't provide any market

or cost information that would support a different value. The proposed value \$5,759,600 reflects no change.” Owner signed waiver agreeing with Referee’s recommendation. Motion by Kruse second Johnson to concur with Referee and County Assessor’s recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Wayne Fogg for BW Properties (Arlington Village E1/2 Lot 5 & Lot 6 Blk 26). No one was present. Clerk read protest, then recommendation of County Referee and Assessor. “The property owner did not show for hearing with the Referee. Information provided by the property owner and verified by the County Assessor’s office indicated a sale of the property on 4/21/13 for \$62,500.00. The property was sold at an auction conducted by Gateway Realty for the Estate of Bernita A. Just, deceased. I recommend an interior and exterior inspection of the house before any changes are made. A phone call to the property owner was made by the Referee, and the Assessor’s Reviewer is attempting to schedule an inspection. The proposed value \$112,890 reflects no change.” Motion by Kruse second Johnson to concur with Referee and County Assessor’s recommendation. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Riverview Park LLC (TL 39 Sec 29-19-12) Shawn Negus was present. Clerk read protest, then recommendation of County Referee and Assessor. “I recommend adjusting the assessed value based on information provided by the property owner, and an on-site review by the County Referee. The on-site review verified that approximately two thirds of the building has been gutted, and not refinished since the 2012 flood. Only one third of the building was usable on 1/1/2014. The county adjusted the value for the above mentioned reasons. The proposed value of \$30,120 reflects that change.” Negus talked about the property. Motion by Hinline second Kruse to concur with Referee and County Assessor’s recommendation to value at \$30,120. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger, Abariotes and Hinline. Nay: None. Motion carried.

Riverview Park LLC (TL 40 Sec 29-19-12) Shawn Negus was present. Clerk read protest, then recommendation of County Referee and Assessor. “I recommend adjusting the assessed value based on information provided by the property owner, and an on-site review by the County Referee. The on-site review verified that as of 1/1/2014 only 200 camp sites had been installed, not 219 a previously had been indicated by the property owner. Also the Hot Tub building and the Shop building had not been repaired since the flood. The County adjusted the value for the above mentioned reasons. The proposed value \$445,265 reflects that change.” Motion by Hinline second Kruse to concur with Referee and County Assessor’s recommendation to value at \$445,265. Vote – Aye: Cerio, Kruse, Johnson, Quist, Kruger and Hinline. Nay: Abariotes. Motion carried.

At 2:53 P.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 meeting until the next Board of Equalization meeting date, August 12, 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 22 meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk