April 14, 2015 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, April 14, 2015, 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, Lisa Kramer, Mary Alice Johnson, Steven Kruger, Carl Lorenzen and Ron Hineline. Also present, Deputy County Clerk Carol Kuhr, Deputy County Attorney Christina Carr, County Assessor Steve Mencke and Deputy Jean Ray.

Motion by Lorenzen and second by Hineline that the rules be suspended and that the minutes of the Mar. 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, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Assessor Mencke presented a spreadsheet list of valuation changes dated 4-14-15 and discussed them with the Board stating that there were quite a few due to the fact that the hail damage valuation change had been advertised again. It was moved by Lorenzen and seconded by Hineline to approve hail damage only valuation changes for 4-14-2015, as presented by the Assessor. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried. Board discussed valuation changes other than hail damage. It was moved by Hineline and second by Johnson to approve the valuation changes other than hail damage for 4-14-2015. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried. Motion carried.

Assessor Mencke discussed corrections with the Board. It was moved by Kruger and seconded by Lorenzen to approve corrections #6716 through 6718 dated 4-14-15 as presented by the Assessor. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Deputy Clerk read the Protest of Taxable Status Determination from the City of Blair on the following properties: BC YMCA Wilson's Add. Lot 2, 3.36 acres and BC YMCA Wilson's Add. Lot 3, 1.81 acres. Assessor Mencke had sent a letter to City of Blair saying these lots would be subject to property taxation for the year 2015. Mencke provided information from the NE Department of Revenue procedure codes to support his taxation and recommended the Board deny the protest. Adam Tripp, Blair City Attorney was present and referred the Board to Nebr. Rev. Statute §77-202(1)(a) addressing exemption from taxes and stated that there was no applicable lease on the property. The protest stated an individual was granted authorization to farm the land in order to avoid spending money for weed control and mowing until land was developed. Rod Storm, City Administrator gave information that the property was being farmed by the same farmer as when the YMCA owned it. Storm also stated the City Park master plan indicated the need for more recreational land. Board discussed the property and the fact that there was no specific plan in place for the land at this time. It was moved by Cerio and seconded by Hineline to turn the protest over to the County Attorney for an opinion and table the decision until the next meeting. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, and Hineline. Nay: Lorenzen. Motion carried.

At 9:00 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, April 28, 2015. All members present voted aye, Chairman declared meeting adjourned.

Attest: Carol J. Kuhr Deputy Washington County Clerk Jeff Quist, Chairman Washington County Board of Equalization

I, Carol J. Kuhr, Deputy County Clerk, in and for Washington County, Blair, Nebraska, do hereby certify that the foregoing proceedings took place during the April 14, 2015 meeting of the Washington County Board of Equalization Carol J. Kuhr, Deputy Washington County Clerk