

June 23, 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, June 23, 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, County Clerk Merry Truhlsen, County Attorney Scott VanderSchaaf, Dep Co Atty 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 June 9 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: Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Cerio Abstained. Motion carried. Motion by Kruger and seconded by Lorenzen to approve Valuation Changes for 6-23-2015 as presented by the Assessor. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried. Motion by Lorenzen and seconded by Hineline to approve Correction #6736 through 6741 as presented by the Assessor. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Mencke discussed a Protest of Notice of Rejection of Homestead Exemption for Grace J. Husk on the E 60' Lot 8 Walnut Hill Addition to Herman Village. After a second notification from the owner it was determined that the furnishings had not been removed and exemption should be allowed. Motion by Johnson and second by Kruger to concur with the Assessor to approve the Homestead Exemption for Grace Husk. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

At 8: 37 A.M., it was moved by Kruger and second by Johnson to recess until 10:30 A.M. when property valuation protests will be heard. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

At 10:55 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.

Andrew Field, DB Blair LLC (TL 274 Sec 7-18-12) 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 2015. The increase in value was due to Sale Ratio studies done by the Dept. of Revenue (property tax division). All commercial property improvements were increased by 10% to comply with the State Statutory requirements. The property owner didn't provide any market information that would support a different value. Damage caused by the hail storm in 2014 was mentioned. Dates when the repairs were completed were not provided." The proposed value of \$988,680 reflects no change. Motion by Kruger and second by Lorenzen to concur with Referee and County Assessor's recommendation to value at \$988,680. Vote- Aye: Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: Cerio. Motion carried.

Donavon & Jodi Uhing (Lakeland Est. Lot 21, Blk 7) Owner signed waiver agreeing with the 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 interior inspection revealed the condition needed to be adjusted with extra functional depreciation due to unusable crawl space". The proposed value of \$218,715 reflects those adjustments. Motion by Hineline and second by Johnson to concur with Referee and County Assessor's recommendation to value at \$218,715. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Robert Heaton (BC TL 179 Sec.13-18-11) Owner signed waiver agreeing with the Referee's recommendation. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend no change. The property owner did not provide any information pertaining to market value. The land is valued the same as similar land in the area. This lot is valued uniformly and equally with similar lots." The proposed value of \$230,710 reflects no change. Motion by Lorenzen and second by Johnson to concur with Referee and County Assessor's recommendation to value at \$230,710. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

James R. Fedde (NW ¼ Sec. 36-17-11) No one was present. Clerk read protest, then recommendation of County Referee and Assessor. "I recommend no change. The property owner did not show for the hearing with the County Referee. The property is classified as agricultural, and is green belted. Market information provided by the property owner was information published by the University Ag Economic department, and the Fremont Tribune. All agricultural land in Washington County is valued based on market information provided by the Nebraska Department of Revenue (property tax division), and valued uniformly and equally with similar land." The proposed value of \$968,190 reflects no change. Motion by Kruger and second by Johnson to concur with Referee and County Assessor's recommendation to value at \$968,190. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Eric Howland, Country Tire (BC Lot 19 & W10' Lot 20 & PT of Vac St Blk 53) Owner signed waiver agreeing with the 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 2015. The increase in value was due to Sale Ratio studies done by the Dept. of Revenue (property tax division). All Commercial property improvements were increased by 10% to comply with the State Statutory requirements. The property owner didn't provide any market information that would support a different value." The proposed value of \$247,960 reflects no change. Motion by Johnson and second by Kruger to concur with Referee and County Assessor's recommendation to value at \$247,960. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Eric Howland, Country Tire (BC E50' Lot 20 & Lot 21 & Pt of Vac St Blk 53) Owner signed waiver agreeing with the 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 2015. The increase in value was due to Sale Ratio studies done by the Dept. of Revenue (property tax division). All Commercial property improvements were increased by 10% to comply with the State Statutory requirements. The property owner didn't provide any market information that would support a different value." The proposed value of \$227,060 reflects no change. Motion by Johnson and second by Kruger to concur with Referee and County Assessor's recommendation to value at \$227,060. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Eric Howland, Country Tire (BC Lot 16 & W40' Lot 17 & Pt of Vac St Blk 52) Owner signed waiver agreeing with the 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 2015. The increase in value was due to Sale Ratio studies done by the Dept. of Revenue (property tax division). All Commercial property improvements were increased by 10% to comply with the State Statutory requirements. The property owner didn't provide any market information that would support a different value." The proposed value of \$25,250 reflects no change. Motion by Johnson and second by Kruger to concur with Referee and County Assessor's recommendation to value at \$25,250. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Eric Howland, Country Tire (BC E50' Lot 18 & Pt of Vac St Blk 53) Owner signed waiver agreeing with the 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 2015. The increase in value was due to Sale Ratio studies done by the Dept. of Revenue (property tax division). All Commercial property improvements were increased by 10% to comply with the State Statutory requirements. The property owner didn't provide any market information that would support a different value." The proposed value of \$44,685 reflects no change. Motion by Johnson and second by Hinline to concur with Referee and County Assessor's recommendation to value at \$44,685. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Jessica B. Olsen (AV Lot 10 North 6' of Lot 9, Block 28) Owner signed waiver agreeing with the 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 condition needed to be lowered due to plumbing, foundation and electrical issues with an added functional percent for unusable basement." The proposed value of \$90,550 reflects those changes. Motion by Kruger and second by Johnson to concur with Referee and County Assessor's recommendation to value at \$90,550. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

William Burdess (S½ NE¼ NW¼, SE¼ NW¼ Sec. 33-18-12) William Burdess was present. Clerk read protest, then recommendation of County Referee and Assessor. "The property owner states the assessment does not comply with the Nebraska State Constitution, Statutes and Assessment Regulations. Copies of NE State Statutes, 76-1509 Farming defined, and 76-1508 Agricultural land, defined were submitted at the Referee hearing. Protests relating to legal issues need to be addressed with the County Attorney." The proposed value of \$322,420 reflects no change. Burdess handed out printed information to the Board and gave lengthy testimony regarding the property. Motion by Hinehline and second by Kruger to allow County Attorney to review the information and defer this protest to the July 14, 2015 meeting. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinehline. Nay: None. Motion carried.

William Burdess (S½ SW¼ Sec. 28-18-12) William Burdess was present. Clerk read protest, then recommendation of County Referee and Assessor. "The property owner states the assessment does not comply with the Nebraska State Constitution, Statutes and Assessment Regulations. Copies of NE State Statutes, 76-1509 Farming defined, and 76-1508 Agricultural land, defined were submitted at the Referee hearing. Protests relating to legal issues need to be addressed with the County Attorney." The proposed value of \$337,900 reflects no change. . Burdess handed out printed information to the Board and gave lengthy testimony regarding the property. Motion by Hinehline and second by Kramer to allow County Attorney to review the information and defer this protest to the July 14, 2015 meeting. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinehline. Nay: None. Motion carried.

At 12:00 P.M., there being no further business to come before the Board of Equalization at this time, it was moved by Lorenzen and second by Kruger to adjourn meeting until the next Board of Equalization meeting date, July 7, 2015. 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 23 meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk