

July 7, 2015 Agenda
Washington County Board of Equalization
Supervisor's Room Courthouse
Blair, Nebraska 68008

The Washington County Board of Equalization of Washington County, Nebraska, met in special session at 9:30 A.M. on Tuesday, July 7, 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 Hinline. Also present, County Clerk Merry Truhlsen, Co Atty Scott VanderSchaaf, County Assessor Steve Mencke, Deputy Jean Ray and County Reviewer Ann Therkelsen. Motion by Kruger and second by Lorenzen to approve the agenda for the July 7, 2015 meeting. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

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 valuation agreed upon.

Chairman asked Co Atty VanderSchaaf to address the Board regarding research Board asked him to do, questioning the waste land classification. VanderSchaaf met with the Co Assessor and discussed William Burdess' property valuation protest. VanderSchaaf said he researched the declassification of the waste category and discussed that process. Board discussed the information. VanderSchaaf concluded with his recommendation to adjust the WTR (waste tree) classification to W (waste) classification. Motion Johnson second Cerio to direct Assessor to value all ag land waste ground protested this year at \$450 per acre. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

The following property valuation protests were heard:

Rozella Sesemann, Trustee (TLs 22 & 28 Sec. 35-18-11) Rozella Sesemann was present. Clerk read protest and recommendation of the Assessor and County Referee. "The property owner was concerned with access problems created by the widening of Hwy 133, and the large increase in value over a short period of time. Value changes created by access restrictions are not characteristics considered in valuing agricultural land. Agricultural land valuations in Washington County are based on statistical information from a 3 years sales file compiled by NE Department of Revenue. The cause of the increase was due to Department of Revenue statistical information compiled for 2015 that indicated the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land." Based on an opinion from the Wash Co Atty's office, Assessor recommended adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$216,175 reflects those changes. Sesemann discussed the protest. Motion by Johnson and second by Kramer to value at \$216,175. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Rozella Sesemann, Trustee (TLs 26 & 27 Sec. 35-18-11) Rozella Sesemann was present. Clerk read protest and recommendation of the Assessor and County Referee. "The property owner was concerned with access problems created by the widening of Hwy 133, and the large increase in value over a short period of time. Value changes created by access restrictions are not characteristics considered in valuing agricultural land. Agricultural land valuations in Washington County are based on statistical information from a 3 years sales file compiled by NE Department of Revenue. The cause of the increase was due to Department of Revenue statistical information compiled for 2015 that indicated the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land." Based on an opinion from the Wash Co Atty's, office Assessor recommended adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$460,180 reflects those changes. Motion by Kruger and second by Johnson to value at \$460,180. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Whitney Family Trust/Lowell T. Whitney (W1/2 NE1/4 Sec. 4-18-11) Lowell Whitney discussed the property by phone. Clerk read protest and recommendation of the Assessor and County Referee. "I recommend no change. The property owner was

concerned with the large increase in value over a short period of time, and the decreasing revenue produced from the crops. The property owner also questions why the valuation on one parcel (890015520) increased more percentage wise than other property (890030576) under the same ownership. The reason for the difference was the ration of Grassland to Cropland between the parcels. Cropland values increased and Grassland values remained the same. Information provided by the property owner included a copy of a Conservation Reserve Program Contract. County records did not match the information provided by the property owner. The County records indicated that there was 12.14 Ac of dry land, 33.7 Ac of grass, 33.55 Ac of CRP and 2 Ac of waste. County records and assessed value (\$197,330) as of 1/1/2015 were based on the best information available at that time. Information provided with the protest would result in an increase in value to \$260,070. After 3/15/2015 the Assessor's office is not authorized to change the assessed value. The BOE can consider correcting the land classifications or allow the Assessor's office to change the classifications along with other property for 1/1/2016". Telephone connection was lost for a period of time. Board started on the next protest.

Art Camenzind Farms LLC (BC Ridgeview Estates First Add. Lot 3) Owner signed waiver agreeing with the following recommendation of the County Referee "I recommend adjusting the assessed value based on information contained in the County GIS Records. County records indicate this parcel is being farmed and is adjacent to other land farmed by the owner. The parcel is located in Blair City and does not qualify for Special Valuation. Nebraska State Statutes allow land being farmed to be assessed as 75% of market value, regardless of where it is located. The proposed value of \$16,870 reflects changing the assessed value to 75% of market value." Motion by Lorenzen and second by Hineline to concur with the recommendation of the Assessor and County Referee to value at \$16,870. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Art Camenzind Farms LLC (TL 71 Sec. 1-18-11) Owner signed waiver agreeing with the following recommendation of the County Referee and Assessor "I recommend adjusting the assessed value based on information contained in the County Records. County records indicate this parcel is adjacent to other land farmed by the owner. The property owner has submitted a Special Valuation Application (Form 456) for this parcel that was approved by the County Assessor's office. The proposed value of \$195 reflects that change." Motion by Lorenzen and second by Hineline to concur with the recommendation of the Assessor and County Referee to value at \$195. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Whitney called back and Board continued with the Whitney Family Trust/Lowell T. Whitney (W1/2 NE1/4 Sec. 4-18-11) protest. Board discussed the property and information submitted. Based on an opinion from the Wash Co Atty's office, Assessor recommended adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$258,870 reflects those changes. Motion by Lorenzen and second by Hineline to value the property at \$258,870, based on copy of CRPC provided by owner and adjustment for wasteland classification. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Whitney Family Trust/Lowell T. Whitney (SW1/4 SE1/4 Sec. 33-10-11) Lowell Whitney spoke by phone. Clerk read protest and recommendation of the Assessor and County Referee. "The property owner was concerned with the large increase in value over a short period of time, and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. Information provided by the property owner included a copy of a Conservation Reserve Program Contract. County records matched the information provided by the property owner. The property owner also questioned why the valuation on one parcel (890015520) increased more percentage wise than other property (890030576) under the same ownership. The reason for the difference was the ration of Grassland to Cropland between the parcels. Cropland values increased and Grassland values remained the same. This parcel is valued uniformly and equally with similar land." Based on an opinion from the Wash Co Atty's office, Assessor recommended adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$136,195 reflects those changes. Motion by Kruger and second by Hineline to value at \$136,195. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Lee Camenzind (E1/2 NW1/4 & TL 31 Sec. 15-19-11) No one was present. Clerk read protest and the following recommendation of the Assessor and County Referee "I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$796,260 reflects no change." Motion by Hineline and second by Kruger to concur with the recommendation of the Assessor and County Referee to value at \$796,260. Vote- Aye: Cerio, Kramer, Quist, Kruger, Lorenzen and Hineline. Nay: None. Johnson absent. Motion carried.

Lee Camenzind (N1/2 SE1/2 Sec. 20-18-10) No one was present. Clerk read protest and recommendation of the Assessor and County Referee "I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$452,960 reflects no change." Motion by Hinline and second by Kruger to concur with the recommendation of the Assessor and County Referee to value at \$452,960. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Lee Camenzind (SW1/4 NE1/4, W1/2 SE1/4 Sec. 28-18-9) No one was present. Clerk read protest and recommendation of the Assessor and County Referee "I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$641,005 reflects no change." Motion by Hinline and second by Johnson to concur with the recommendation of the Assessor and County Referee to value at \$641,005. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Art Camenzind Farms LLC (E1/2 SE1/4 Sec. 21-18-9) No one was present. Clerk read protest and recommendation of the Assessor and County Referee "I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$408,150 reflects no change." Motion by Lorenzen and second by Kruger to concur with the recommendation of the Assessor and County Referee to value at \$408,150. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Art Camenzind Farms LLC (W1/2 W1/2 SW1/4 Sec. 22-18-9) No one was present. Clerk read protest and recommendation of the Assessor and County Referee "I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$215,455 reflects no change." Motion by Hinline and second by Lorenzen to concur with the recommendation of the Assessor and County Referee to value at \$215,455. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Art Camenzind Farms LLC (NW1/4 NW1/4 Sec. 27-18-9) No one was present. Clerk read protest and recommendation of the Assessor and County Referee "I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$204,680 reflects no change." Motion by Hinline and second by Kruger to concur with the recommendation of the Assessor and County Referee to value at \$204,680. Vote- Aye: Cerio, Kramer, Quist, Kruger, Lorenzen and Hinline. Nay: None. Johnson absent. Motion carried.

Art Camenzind Farms LLC (NE1/4 NE1/4 Sec. 28-18-9) No one was present. Clerk read protest and recommendation of the Assessor and County Referee "The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land." Based on an opinion from the Wash Co Atty's office, Assessor recommended adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$202,530 reflects those changes. Motion by Kruger and second by Hinline to value at \$202,530. Vote- Aye: Cerio, Kramer, Quist, Kruger, Lorenzen and Hinline. Nay: None. Johnson absent. Motion carried.

Lee Camenzind (SE1/4, S1/2 S1/2 NE1/4 Sec. 35-18-10) No one was present. Clerk read protest and the following recommendation of the Assessor and County Referee "The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and

equally with similar land.” Based on an opinion from the Wash Co Atty’s office, Assessor recommended adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$1,131,580 reflects those changes. Motion by Kruger and second by Lorenzen to value at \$1,131,580. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Art Camenzind Farms LLC (SE1/4 NE1/4, E1/2 SE1/4 Sec. 33-20-9) No one was present. Clerk read protest and recommendation of the Assessor and County Referee “I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$594,265 reflects no change.” Motion by Hinline and second by Kruger to concur with the recommendation of the Assessor and County Referee to value at \$594,265. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Art Camenzind Farms LLC (TL 89 Sec. 1-18-11) No one was present. Clerk read protest and recommendation of the Assessor and County Referee “I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$1,076,220 reflects no change.” Motion by Lorenzen and second by Hinline to concur with the recommendation of the Assessor and County Referee to value at \$1,076,220. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Art Camenzind Farms LLC (E1/2 NE1/4 Sec. 32-17-11) No one was present. Clerk read protest and recommendation of the Assessor and County Referee “I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$354,370 reflects no change.” Motion by Hinline and second by Lorenzen to concur with the recommendation of the Assessor and County Referee and value at \$354,370. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Art Camenzind Farms LLC (NW1/4 NE1/4 Sec. 32-17-11) No one was present. Clerk read protest and recommendation of the Assessor and County Referee “I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$180,435 reflects no change.” Motion by Hinline and second by Lorenzen to concur with the recommendation of the Assessor and County Referee to value at \$180,435. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Art Camenzind Farms LLC (SW1/4 NE1/4 Sec 32-17-11) No one was present. Clerk read protest and recommendation of the Assessor and County Referee “I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$171,020 reflects no change.” Motion by Lorenzen and second by Kruger to concur with the recommendation of the Assessor and County Referee to value at \$171,020. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Art Camenzind Farms LLC (TL 33 Sec. 35-19-11) No one was present. Clerk read protest and recommendation of the Assessor and County Referee “I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$75,445 reflects no change.” Motion by Hinline and second by Kruger to concur with the recommendation of the Assessor and County Referee to value at \$75,445. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Art Camenzind Farms LLC (TL 35 Sec. 35-19-11) No one was present. Clerk read protest and recommendation of the Assessor and County Referee "I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$76,015 reflects no change." Motion by Kruger and second by Lorenzen to concur with the recommendation of the Assessor and County Referee to value at \$76,015. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Art Camenzind Farms LLC (TL 2 Sec. 36-19-11) No one was present. Clerk read protest and recommendation of the Assessor and County Referee "I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$134,985 reflects no change." Motion by Lorenzen and second by Hinline to concur with the recommendation of the Assessor and County Referee to value at \$134,985. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Art Camenzind Farms LLC (TL 124 Sec. 2-18-11) No one was present. Clerk read protest and recommendation of the Assessor and County Referee "The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land." Based on an opinion from the Wash Co Atty's office, Assessor recommended adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$367,410 reflects those changes. Motion by Hinline and second by Kruger to value at \$367,410. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Art Camenzind Farms LLC (W1/2 NW1/4 & TL 52 Sec. 2-17-11) No one was present. Clerk read protest and recommendation of the Assessor and County Referee "I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$743,845 reflects no change." Motion by Lorenzen and second by Kruger to concur with the recommendation of the Assessor and County Referee to value at \$743,845. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Art Camenzind Farms LLC (TL 51 Sec. 2-17-11) No one was present. Clerk read protest and recommendation of the Assessor and County Referee "I recommend no change. The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$15,220 reflects no change." Motion by Hinline and second by Lorenzen to concur with the recommendation of the Assessor and County Referee to value at \$15,220. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Art Camenzind Farms LLC (NW1/4 Sec. 2-19-9) No one was present. Clerk read protest and recommendation of the Assessor and County Referee "The property owner was concerned with the large increase in value over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75%. This parcel is valued uniformly and equally with similar land. The proposed value of \$818,650 reflects no change." Based on an opinion from the Wash Co Atty's office, Assessor recommended adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$817,050 reflects those changes. Motion by Lorenzen and second by Hinline to value at \$817,050. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Arlen Larsen (BC N 95' Lot 5 & E5' of N 95' Lot 6 & Pt of Vac Str. Blk 94, 5th Add.) Owner signed waiver agreeing with the following recommendation of the 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 inspection revealed that the property record needed to be corrected with additional functional area added for chopped up basement. The property was recently purchased for \$94,000 on

3/24/15. The sale appears to be an arms length sale. The property was sold on the open market through a Real Estate Broker. The proposed value of \$94,000 reflects those changes.” Motion by Hinehline and second by Kruger to concur with the recommendation of the Assessor and County Referee to value at \$94,000. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinehline. Nay: None. Motion carried.

Pearl Thunn (TL 7 Sec 27-17-12) No one was present. Owner signed waiver agreeing with the following recommendation of the County Referee and Assessor “The property owner was concerned with the increase in value on the house and agricultural land. I recommend adjusting the assessed value on the house and leaving the land unchanged. Adjustments to the house value is based on an on-site inspection done by the County Reviewers and information provided by the property owner. The inspection revealed that the house is in poor to fair condition and a portion is not finished. Additional depreciation was added for condition and the unfinished portion adjusted. The property owner was also concerned with the large increase in value of the agricultural land over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75% and needed to be raised. This parcel is valued uniformly and equally with similar land.” Based on an opinion from the Wash Co Atty’s office, Assessor recommended adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$399,540 reflects those changes. Motion by Hinehline and second by Kruger to value at \$399,540. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinehline. Nay: None. Motion carried.

Pearl Thunn (TL 4 Sec. 27-17-12) No one was present. Owner signed waiver agreeing with the following recommendation of the County Referee and Assessor “I recommend no change. The property owner was concerned with the large increase in value of the agricultural land over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75% and needed to be raised. This parcel is valued uniformly and equally with similar land. The proposed value of \$22,220 reflects no change.” Motion by Lorenzen and second by Kruger to concur with the recommendation of the Assessor and County Referee to value at \$22,220. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinehline. Nay: None. Motion carried.

Pearl Thunn (TL 5 Sec. 27-17-12) No one was present. Owner signed waiver agreeing with the following recommendation of the County Referee and Assessor “I recommend no change. The property owner was concerned with the large increase in value of the agricultural land over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75% and needed to be raised. This parcel is valued uniformly and equally with similar land. The proposed value of \$18,115 reflects no change.” Motion by Lorenzen and second by Hinehline to concur with the recommendation of the Assessor and County Referee to value at \$18,115. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinehline. Nay: None. Motion carried.

Pearl Thunn (TLs 7, 8, & 9 Sec. 22-17-12) No one was present. Owner signed waiver agreeing with the following recommendation of the County Referee and Assessor “The property owner was concerned with the large increase in value of the agricultural land over a short period of time and the decreasing revenue produced from the crops. The cause of the increase was due to: 1) Statistical information from a 3 years sale file compiled by NE Department of Revenue. The statistical information indicated that the assessed value of farm land in Washington County was not at the acceptable level of 75% and needed to be raised. This parcel is valued uniformly and equally with similar land.” Based on an opinion from the Wash Co Atty’s office, Assessor recommended adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$127,010 reflects those changes. Motion by Lorenzen and second by Kruger to value at \$127,010. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinehline. Nay: None. Motion carried.

Richard Shaw (BC College Heights Add. Lot 14) Owner signed waiver agreeing with the following recommendation of the County Referee “I recommend adjusting the assessed value based on information provided from the owner. Hail damage was not completed as of January 1, 2015 so the house value was adjusted. The proposed value of \$310,835 reflects that adjustment.” Motion by Hinehline and second by Lorenzen to concur with the recommendation of the Assessor and County Referee to value at \$310,835. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinehline. Nay: None. Motion carried.

Robert Borgelt (E1/2 SW1/4, NW1/4 SW1/4, W1/2 SE1/4 Sec. 4-18-11) Owner signed waiver agreeing with the following recommendation of the County Referee and Assessor and County Referee “I recommend adjusting the assessed value based on information provided from the owner. Hail damage was not completed as of January 1, 2015 so the house value was adjusted. The proposed value of \$778,475 reflects that adjustment.” Based on an opinion from the Wash Co Atty’s office Assessor recommended adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$759,240 reflects those

changes. Motion by Hine and second by Lorenzen to value at \$759,240. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hine. Nay: None. Motion carried.

Joe Vaughan (Lot 59 Cottonwood Creek Subdivision) No one was present. Owner signed waiver agreeing with the following recommendation of the Assessor and County Referee "I recommend adjusting the assessed value based on an appraisal provided by the property owner and an interior inspection by the County Reviewers. The appraisal indicated a value of \$311,000. After reviewing the information gathered during the inspection it was determined the quality level should be adjusted. After the adjustment an assessed value similar to the appraisal was determined. The proposed value of \$311,000 reflects that change." Motion by Kruger and second by Lorenzen to concur with the recommendation of the Assessor and County Referee to value at \$311,000. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hine. 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 Johnson and second by Hine to adjourn meeting until the next Board of Equalization meeting date, July 14, 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 July 7, 2015 meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk