

July 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, July 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, County Clerk Merry Truhlsen, Co Atty Scott VanderSchaaf, County Assessor Steve Mencke, Deputy Jean Ray and Co Reviewer Ann Therkelsen.

Motion by Lorenzen and second by Johnson to approve the agenda for July 14, 2015. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried. Motion by Kruger and second by Johnson that the rules be suspended and that the minutes of the June 23, 2015 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.

Motion by Johnson and seconded by Cerio to approve Valuation Changes for 7-14-2015 as presented by the Assessor. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

At 8: 35 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 Kramer to recess until 10:30 A.M. when property valuation protests will be heard.

At 10:35 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 Clerk will read name, legal and the recommendation.

Paradigm Tax Group (BC Eastgate Plaza Lot 3) Owner signed waiver agreeing with the following recommendation of the County Referee and Assessor: "I recommend adjusting the assessed value based on a real estate listing showing the asking price of \$1,900,000 provided by the property owner. This value is close to the assessed value prior to the state adjustment. The proposed value reflects the current asking price." Motion by Johnson and second by Cerio to concur with Referee and County Assessor's recommendation to value at \$1,900,000. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Larry Fuchs (E1/2 NW1/4 & TL's 3 & 4 Sec. 6-18-10) Owner signed waiver. Following is the recommendation of the County Referee and Assessor: "The property owner was concerned with the value on the house. I recommend adjusting the assessed value on the house. Adjustment to the house 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. Additional depreciation was added for condition. Based on an opinion from the Washington County Attorney's office, I recommend adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$916,095 reflects that change." Motion by Kruger and second by Hineline to concur with Referee and County Assessor's recommendation to value at \$916,095. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Frances Kruger (SE1/4 Sec. 18-17-13) Owner signed waiver. Following is the recommendation of the County Referee and Assessor: "The property owner stated a drying bin was unusable. I recommend adjusting the assessed value on the drying bin based on an on-site inspection done by the county reviewers and information provided by the property owner. The inspection revealed that the bin is in poor condition and not usable. The assessed value for the bin was lowered to salvage value. Based on an opinion from the Washington County Attorney's office, I recommend adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$901,165 reflects that change." Motion by Johnson and second by Cerio to concur with Referee

and County Assessor's recommendation to value at \$901,165. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hiline. Nay: None. Motion carried.

Randy J. Pignotti (SW1/4 SE1/4 Sec 16-17-12) Owner signed waiver. Following is the recommendation of the County Referee and Assessor: "The property owner was concerned with the value on the house and buildings. I recommend adjusting the assessed value on the house and outbuildings 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 not livable, and some building have been removed. Additional depreciation was added for condition, and the outbuilding values were removed. Based on an opinion from the Washington County Attorney's office, I recommend adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$95,325 reflects that change." Motion by Hiline and second by Kruger to concur with Referee and County Assessor's recommendation to value at \$95,325. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hiline. Nay: None. Motion carried.

Dennis Wilkins (TL 3 Sec. 25-18-10) Owner signed waiver. Following is the recommendation of the County Referee and Assessor: "I recommend adjusting the assessed value based on information provided from the owner. Hail damage was not completed as of January 1st, 2015 so the house value was adjusted. The proposed value of \$162,010 reflects that adjustment." Motion by Kruger and second by Johnson to concur with Referee and County Assessor's recommendation to value at \$162,010. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hiline. Nay: None. Motion carried.

Dolly Anderson (BC 12th Add. Lot 5) Owner signed waiver. Following is the recommendation of the County Referee and Assessor: "I recommend adjusting the assessed value based on information provided from the owner. Hail damage was not completed as of January 1st, 2015 so the house value was adjusted. The proposed value of \$74,865 reflects that adjustment." Motion by Lorenzen and second by Cerio to concur with Referee and County Assessor's recommendation to value at \$74,865. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hiline. Nay: None. Motion carried.

Larry Sorensen (TL 119 Sec. 28-18-12) Owner signed waiver. Following is the recommendation of the County Referee and Assessor: "The property owner is questioning the land use classification, and value of the outbuildings. The owner provided information showing that the outbuilding has un-repaired hail damage. The damage was verified by the county reviewers. I recommend adjusting the assessed value of the building based on information provided by the property owner, and review by the county reviewer. Based on an opinion from the Washington County Attorney's office, I recommend adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$329,190 reflects those changes." Motion by Johnson and second by Kramer to concur with Referee and County Assessor's recommendation to value at \$329,190. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hiline. Nay: None. Motion carried.

Larry Stratbucker (E1/2 SE1/4, NW1/4 SE1/4, & TL's 9, 10, 11, 33, 38, 39 Sec 13-17-12) Owner signed waiver. Referee and Assessor "recommended adjusting the assessed value based on information provided by the property owner. The property owner provided a FSA map showing the irrigated ground should be changed to dry and the amount of acres being farmed needed to be adjusted. Waste tree ground was changed to be waste. The proposed value of \$1,152,980 reflects those changes." Motion Johnson second Kramer to concur with Referee and County Assessor's recommendation to value at \$1,152,980. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hiline. Nay: None. Motion carried.

Larry Stratbucker (TL 37 Sec. 13-17-12) Owner signed waiver. Referee and Assessor "recommend adjusting the assessed value based on information provided from the owner. Hail damage was not completed as of January 1st, 2015 so the house value was adjusted. The proposed value of \$270,410 reflects those adjustments. Motion Kruger second Lorenzen to concur with Referee and County Assessor's recommendation to value at \$270,410.

Michael Anderson (TL 37 Sec. 6-17-12) Owner signed waiver. Referee and Assessor said "The property owner is questioning the land use classifications. A review of the GIS maps by the County Assessor's office indicated there is only 3 acres of dry crop acres. The proposed value reflects that change. Motion Lorenzen second Johnson to concur with Referee and Assessor's recommendation to value at \$146,330 Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hiline. Nay: None. Motion carried.

Robert Anderson (BC Lot 7 & pt of Vac St. Less 630 Sq. Ft. of Hwy ROW Blk 63) Owner signed waiver. Referee and Assessor "recommend adjusting the assessed value based on information provided from the owner. Hail damage was not completed as of January 1st, 2015 so the house value was adjusted. The proposed value of \$85,210 reflects that adjustment." Motion Kramer second Johnson to concur with Referee and County Assessor's recommendation to value at \$85,210 Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hiline. Nay: None. Motion carried.

Robert Anderson (BC Dexters 1st Add. N80' Lots 1 & 2 & pt of Vac. St. Blk 10) Owner signed waiver. Referee and Assessor "recommend adjusting the assessed value based on information provided from the owner. Hail damage was not completed as of January 1st, 2015 so the house value was adjusted. The proposed value of \$85,440 reflects that adjustment." Motion Lorenzen second Kruger to concur with Referee and County Assessor's recommendation to value at \$85,440 Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Robert Anderson (BC Horbach's Add. Lot 5 & pt of Vac St. Blk 1) Owner signed waiver. Referee and Assessor "recommend adjusting the assessed value based on information provided from the owner. Hail damage was not completed as of January 1st, 2015 so the house value was adjusted. The proposed value of \$78,960 reflects that adjustment." Motion Lorenzen second Johnson to concur with Referee and County Assessor's recommendation to value at \$78,960 Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Alice Miller (BC Lots 16 & 17 Blk 45) Owner signed waiver. Referee and Assessor "recommend adjusting the assessed value based on information provided from the owner. Hail damage was not completed as of January 1st, 2015 so the house value was adjusted. The proposed value of \$78,720 reflects that adjustment." Motion Kruger second Johnson to concur with Referee and Assessor's recommendation to value at \$78,720. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Hidden Acres Farms, LLC (TL 154 Sec. 14-17-12) Owner signed waiver. Referee and Assessor said "The property owner is questioning the land use classification. A review of the property owner's information and county records revealed that some classifications and soil types needed to be adjusted. The soil types were corrected based on information reviewed. The proposed value of \$60,110 reflects those changes." Motion Hinline second Cerio to concur with Referee and Assessor's recommendation to value at \$60,110. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Hidden Acres Farms, LLC (TL 58 Sec. 23-17-12) Owner signed waiver. Referee and Assessor said "The property owner is questioning the land use classification. A review of the property owner's information and county records revealed that some classifications and soil types needed to be adjusted. The soil types were corrected based on information reviewed. The proposed value of \$93,165 reflects those changes." Motion Hinline second Cerio to concur with Referee and County Assessor's recommendation to value at \$93,165. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Hidden Acres Farms, LLC (TL 140 Sec. 14-17-12) Owner signed waiver. Referee and Assessor said "The property owner is questioning the land use classification. A review of the property owner's information and county records revealed that some classifications and soil types needed to be adjusted. The soil types were corrected based on information reviewed. The proposed value of \$36,080 reflects those changes." Motion Lorenzen second Cerio to concur with Referee and County Assessor's recommendation to value at \$36,080. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Linda Hofer Revocable Trust (TL 13 Sec 23-17-12) Owner signed waiver. Referee and Assessor said "The property owner is questioning the land use classification. A review of the property owner's information and county records revealed that some classifications and soil types needed to be adjusted. The soil types were corrected based on information reviewed. The proposed value of \$70 reflects those changes." Motion Kramer second Cerio to concur with Referee and County Assessor's recommendation to value at \$70. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

AV Legacy Holdings LLC (Lots 4 - 7 & E1/2 Lot 8 Blk 58 BC) Owner signed waiver. Referee and Assessor "Recommend adjusting the assessed value based on information provided by the property owner and county record cards. The property owner provided information showing that the property was purchased on 1/19/2015 for \$399,000 and County records confirmed that purchase price. The proposed value of \$399,000 reflects that change." Motion Lorenzen second Johnson to concur with Referee and County Assessor's recommendation to value at \$399,000. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

AV Legacy Holdings LLC (Lots 9 & 10 & W1/2 Lot 8 Blk 58 BC) Owner signed waiver. Referee and Assessor "Recommend adjusting the assessed value based on information provided by the property owner and county record cards. The property owner provided information showing that the property was purchased on 1/19/2015 for \$171,000 and County records confirmed that purchase price. The proposed value of \$171,000 reflects that change." Motion Lorenzen second Johnson to concur with Referee and County Assessor's recommendation to value at \$171,000. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

AV Legacy Holdings LLC (Legal corrected to TL 481 (was 472) Sec. 11-18-11 & W160' of Blk 6 Dexter's First Add. to BC) Owner signed waiver. Referee and Assessor "Recommend adjusting the assessed value based on information provided by the property owner and county record cards. The property owner provided information showing that the property was purchased on 1/19/2015 for \$705,000 and County records confirmed that purchase price. The proposed value of \$705,000 reflects that change." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$705,000. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

AV Legacy Holdings LLC (Lot 2 Ridgeview Estates First Add. BC) Owner signed waiver. Referee and Assessor "Recommend adjusting the assessed value based on information provided by the property owner and county record cards. The property owner provided information showing that the property was purchased on 1/19/2015 for \$2,390,000 and County records confirmed that purchase price. The proposed value of \$2,390,000 reflects that change." Motion Lorenzen second Kruger to concur with Referee and County Assessor's recommendation to value at \$2,390,000. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Monty Sellon/Four-Ten Partnership (AV Lot 4 & S 7' Lot 3 Blk 9) Owner signed waiver. Referee and Assessor "recommend adjusting the assessed value based on information provided from the owner. Hail damage was not completed as of January 1st, 2015 so the house value was adjusted. The proposed value of \$144,985 reflects that adjustment." Motion Kruger second Johnson to concur with Referee and County Assessor's recommendation to value at \$144,985. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Poonam, Inc (BC Pt of Lots 6-13 13th Add-Units 2, 3 & 4) Owner signed waiver. Referee and Assessor "recommend adjusting the assessed value based on information provided from the owner. Hail damage was not completed as of January 1st, 2015 so the improvement value was adjusted. The proposed value of \$778,415 reflects that adjustment." Motion Kruger second Cerio to concur with Referee and County Assessor's recommendation to value at \$778,415. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Matthew Hover (Allen Hills Subd. Lot 42) Owner signed waiver. Referee and Assessor "Recommend adjusting the assessed value based on a recent sale. The property owner provided information about the lot and sale and a review of the property record confirmed that the lot code needed to be adjusted. The property was bought for \$50,500 on 4/1/2014." Motion Kramer second Cerio to concur with Referee and County Assessor's recommendation to value at \$49,000. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

William Burdess (S1/2 NE1/4 NW1/4, SE1/4 NW1/4 Sec. 33-18-12) Burdess was present. This protest was discussed June 23, then tabled and put on the 7/14 agenda. 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. Based on an opinion from the Washington County Attorney's office, I recommend adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$300,055 reflects that change." Burdess had a handout for the Board and gave lengthy testimony regarding the property. Assessor and Board discussed the information. Motion Kruger second Lorenzen to concur with Referee and County Assessor's recommendation to value at \$300,055. Aye: Cerio, Kramer, Johnson, Quist, Kruger and Lorenzen. Nay: Hinline. Motion carried.

William Burdess (S1/2 SW1/4 Sec. 28-18-12) Burdess was present. This protest was also discussed June 23, then tabled and put on the 7/14 agenda. 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. Based on an opinion from the Washington County Attorney's office, I recommend adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$321,505 reflects that change." Burdess had included both parcels in his previous testimony. Motion Kruger second Johnson to concur with Referee and County Assessor's recommendation to value at \$321,505. Aye: Cerio, Kramer, Johnson, Quist, Kruger and Lorenzen. Nay: Hinline. Motion carried.

Richard W. Kruse, Trustee (NW1/4 NE1/4, SE1/4 NE1/4, NE1/4 SE1/4 & TL 12 Sec. 33-18-12) Richard Kruse was present. Clerk read protest, then recommendation of County Referee and Assessor "The property owner is protesting the loss of waste designation on this parcel. Based on an opinion from the Washington County Attorney's office I recommend adjusting the WTR (waste tree) to W (waste). The proposed value of \$329,785 reflects that change." Kruse discussed the value put on waste ground and asked the Board to look at that value. Motion Kramer second Johnson to concur with Referee and County Assessor's recommendation to value at \$329,785. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Dorothy Evelyn Kruse, Trustee (TL 11, Sec 33-18-12) Richard Kruse was present. Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the waste land classification. Based on an opinion from the Wash Co Atty's office I recommend adjusting the WTR (waste tree) to W (waste). The proposed value of \$277,995 reflects that change." Motion Kruger second Johnson to concur with Referee and County Assessor's recommendation to value at \$277,995. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Dorothy Evelyn Kruse, Trustee (SW1/4 NE1/4, NW1/4 SE1/4 Sec 33-18-12) Richard Kruse was present. Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the waste land classification. Based on an opinion from the Wash Co Atty's office I recommend adjusting the WTR (waste tree) to W (waste). The proposed value of \$201,340 reflects that change." Motion Kruger second Johnson to concur with Referee and County Assessor's recommendation to value at \$201,340. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Tim Alberico (TL 135 Sec. 28-18-12) Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the land use classification. This parcel has 24.27 acres designated as WTR (waste tree). Based on an opinion from the Wash Co Atty's office I recommend adjusting the WTR (waste tree) to W (waste). The proposed value of \$124,365 reflects that change." Motion Hinline second Kramer to concur with Referee and County Assessor's recommendation to value at \$124,365. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Bayview Loan Servicing LLC/General Financial & Tax Consulting (BC TL 553 Sec 11-18-11) no one present. Clerk read protest, then recommendation of County Referee and Assessor "The property owner was concerned with the value on the house. I recommend adjusting the assessed value on the house 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 is listed for sale at \$64,900. Additional depreciation was added for condition. The proposed value of \$64,900 reflects those changes." Motion Lorenzen second Johnson to concur with Referee and County Assessor's recommendation to value at \$64,900. Vote-Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Bayview Loan Servicing LLC/General Financial & Tax Consulting (BC Lot 3 Blk 73 & pt of vac st) No one present. Clerk read protest, then recommendation of County Referee and Assessor "The property owner was concerned with the value on the house. I recommend adjusting the assessed value on the house 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 is listed for sale at \$25,900. Additional depreciation was added for condition. The proposed value of \$25,900 reflects those changes." Motion Kruger second Lorenzen to concur with Referee and County Assessor's recommendation to value at \$25,900. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Mark A. Masek (E1/2 SW1/4 & T1's 2, 19 & 30 Sec. 22-18-11) No one present. Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner was concerned with the large increase in value over a short period of time. The cause of the increase was due to: 1)Statistical information from a 3 years sale file compiled by NE Dept of Rev. 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$919,925 reflects no change." Motion Johnson second Kruger to concur with Referee and County Assessor's recommendation to value at \$919,925. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Mark A. Masek (TL 25 Sec 22-18-11) No one present. Clerk read protest, then recommendation of County Referee and Assessor "I recommend adjusting the land classification on waste tree to waste. The property owner was concerned with the large increase in value over a short period of time. The cause of the increase was due to: 1)Statistical information from a 3 years sale file compiled by NE Dept of Rev. 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$160,865 reflects those changes." Motion Johnson second Kruger to concur with Referee and County Assessor's recommendation to value at \$160,865. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Robert Smith (Gibreal's Lot 15) No one present. 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. The property owner was concerned with an increase in value for 2015. The increase in value was due to a remodel after the flood. An on-site review by the county reviewers indicated that a pump house was attached to the house and was changed to a yard shed. The proposed value of \$28,025 reflects that change." Motion Kruger second Kramer to concur with Referee and County Assessor's recommendation to value at \$28,025. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Alice Bartling (NW1/4 NE1/4 & TL 2 Sec. 9-19-9) Betty Denison was present. Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the waste land classification. Based on an opinion from the Wash Co Atty's office I recommend adjusting the WTR (waste tree) to W (waste). The proposed value of \$284,735 reflects that change." Denison discussed land classifications and had FSA maps. Assessor's office used the FSA maps to check the accuracy of the county records. Motion Johnson second Kramer to concur with Referee and County Assessor's recommendation to value at \$284,735. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Kitty Matzen-IDA Wolf, LLC (S1/2 SE1/4, NW1/4 SE1/4 Sec 9-19-9) Betty Denison was present. Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the waste land classification. Based on an opinion from the Wash Co Atty's office I recommend adjusting the WTR (waste tree) to W (waste). The proposed value of \$611,035 reflects that change." Denison provided FSA maps of the property. Based on those maps Assessor's office corrected county records to show a value of \$618,390 on this property. Motion Johnson second Kramer to concur with Assessor's valuation figure of \$618,390. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Alice Bartling (N1/2 NE1/4 SE1/4 Sec. 9-19-9) Betty Denison was present. Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner was concerned with the large increase in value over a short period of time. The cause of the increase was due to: 1)Statistical information from a 3 years sale file compiled by NE Dept of Rev. 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$84,100 reflects no change." Denison provided FSA maps of the property. Based on those maps Assessor's office corrected county records to show a value of \$74,995 on this property. Motion Johnson second Kramer to concur County Assessor's recommendation to value at \$74,995. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Alice Bartling (S1/2 NE1/4 Sec. 9-19-9) Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner was concerned with the large increase in value over a short period of time. The cause of the increase was due to: 1)Statistical information from a 3 years sale file compiled by NE Dept of Rev. 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$356,025 reflects no change." Denison provided FSA maps of the property. Based on those maps Assessor's office corrected county records to show a value of \$337,945 on this property. Motion Johnson second Kramer to concur with County Assessor's recommendation to value at \$337,945. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Board took a lunch break. At 2:00 PM Board meeting resumed. Johnson and Hinline were absent.

RJT Elkhorn River Ranch, LLC (TL 31 Sec. 33-17-10) No representative present for their protests. Clerk read protest, then recommendation of County Referee and Assessor "The property owner was concerned with the value on the house. I recommend adjusting the assessed value on the house 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 average condition and has not had any major improvements since it was built in 1980. Additional depreciation was added for condition. The proposed value of \$643,305 reflects that changes." Motion Kruger second Cerio to concur with Referee and County Assessor's recommendation to value at \$643,305. Aye: Cerio, Kramer, Quist, Kruger and Lorenzen. Johnson and Hinline absent. Nay: None. Motion carried.

RJT Elkhorn River Ranch, LLC (NW1/4 SW1/4 & TL 10 Sec 33-17-10) Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the amount of land classified as river and the waste classification. A review of the GIS maps indicate the amount of land classified as river is correct. Based on an opinion from the Wash Co Atty's office I recommend adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$96,150 reflects those changes." Motion Lorenzen second Cerio to concur with Referee and County Assessor's recommendation to value at \$96,150. Aye: Cerio, Kramer, Quist, Kruger and Lorenzen. Johnson and Hinline absent. Nay: None. Motion carried.

RJT Elkhorn River Ranch, LLC (N1/2 NW1/4 Sec. 32-17-10) Clerk read protest, then recommendation of County Referee and Assessor. "The property owner is questioning the waste land classification. Based on an opinion from the Wash Co Atty's office I recommend adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$221,220 reflects those changes." Motion Lorenzen second Cerio to concur with Referee and County Assessor's recommendation to value at \$221,220. Aye: Cerio, Kramer, Quist, Kruger and Lorenzen. Johnson and Hinline absent. Nay: None. Motion carried.

RJT Elkhorn River Ranch, LLC (TL 28 Sec. 32-17-10) Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the land use classification and value of the outbuildings and house. I recommend

adjusting the assessed value on the house and buildings, 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 condition and has not had any major improvements since it was built. The outbuildings were also in poor condition. Additional depreciation was added to the house and buildings for condition. The review also revealed that the land is not irrigated. A correction was made changing the LVG from Irrigated to Dry. Based on an opinion from the Wash Co Atty's office I also recommend adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$290,515 reflects those changes." Motion Kruger second Lorenzen to concur with Referee and County Assessor's recommendation to value at \$290,515. Aye: Cerio, Kramer, Quist, Kruger and Lorenzen. Johnson and Hinline absent. Nay: None. Motion carried.

Hinline returned to the meeting at 2:10 PM.

RJT Elkhorn River Ranch, LLC (S1/2 SW1/4 Sec 29-17-10) Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the waste land use classification. A review of the soil maps revealed that some soil types need to be adjusted. The soil types were corrected. Based on an opinion from the Wash Co Atty's office I recommend adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$247,015 reflects those changes." Motion Lorenzen second Kruger to concur with Referee and County Assessor's recommendation to value \$247,015. Aye: Cerio, Kramer, Quist, Hinline, Kruger and Lorenzen. Johnson absent. Nay: None. Motion carried.

RJT Elkhorn River Ranch, LLC (W1/2 SE1/4 NW1/4, SW1/4 NW1/4 Sec. 32-17-10) Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the waste land use classification. Based on an opinion from the Wash Co Atty's office I recommend adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$152,880 reflects those changes." Motion Kramer second Cerio to concur with Referee and County Assessor's recommendation to value at \$152,880. Aye: Cerio, Kramer, Quist, Hinline, Kruger and Lorenzen. Johnson absent. Nay: None. Motion carried.

RJT Elkhorn River Ranch, LLC (W1/2 SW1/4 Sec. 32-17-10) Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the waste land use classification and the building site value. The land is in flood plain and can not be built on. Based on an opinion from the Wash Co Atty's office I recommend adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$118,645 reflects those changes." Motion Kruger second Kramer to concur with Referee and County Assessor's recommendation to value at \$118,645. Aye: Cerio, Kramer, Quist, Hinline, Kruger and Lorenzen. Johnson absent. Nay: None. Motion carried.

RJT Elkhorn River Ranch, LLC (E1/2 SW1/4 NE1/4, E1/2 W1/2 SW1/4 NE1/4 & TL 19 & 21 Sec. 32-17-10) Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the waste land classification. Based on an opinion from the Wash Co Atty's office I recommend adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$183,590 reflects those changes." Motion Lorenzen second Hinline to concur with Referee and County Assessor's recommendation to value at \$183,590. Aye: Cerio, Kramer, Quist, Hinline, Kruger and Lorenzen. Johnson absent. Nay: None. Motion carried.

Johnson returned to the meeting at 2:20 PM.

Gary Mathiesen (SE1/4 & TL 2 Sec 13-19-10) Mathiesen not present. Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the waste land classification and provided FSA maps. After reviewing the FSA maps with the County property cards there were some adjustments made and based on an opinion from the Wash Co Atty's office the WTR (waste tree) was changed to W (waste). The proposed value of \$1,204,225 reflects those changes." Motion Lorenzen second Hinline to concur with Referee and County Assessor's recommendation to value at \$1,204,225. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Gary Mathiesen (TLs 2&3 Sec 18-19-11) Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the waste land classification and provided FSA maps. After reviewing the FSA maps with the County property cards there were some adjustments made and based on an opinion from the Wash Co Atty's office the WTR (waste tree) was changed to W (waste). The proposed value of \$330,830 reflects those changes." Motion Johnson second Kruger to concur with Referee and County Assessor's recommendation to value at \$330,830. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Gary Mathiesen (NW1/4NW1/4 Sec 19-19-11) Clerk read protest, then recommendation of County Referee and Assessor. "The property owner is questioning the waste land classification and provided FSA maps. After reviewing the FSA maps with the County property cards there were some adjustments made. The proposed value of \$166,500 reflects those changes." Motion Kruger second Johnson to concur with Referee and County Assessor's recommendation to value at \$166,500. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Gary Mathiesen (TL 18 Sec 16-19-10) Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the waste land classification and provided FSA maps. After reviewing the FSA maps with the County property cards there were some adjustments made and based on an opinion from the Wash Co Atty's office the WTR (waste tree) was changed to W (waste). The proposed value of \$310,050 reflects those changes." Motion Hineline second Johnson to concur with Referee and County Assessor's recommendation to value at \$310,050. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Gary Mathiesen (TL 17 Sec 14-19-10) Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the waste land classification and provided FSA maps. After reviewing the FSA maps with the County property cards there were some adjustments made and based on an opinion from the Wash Co Atty's office the WTR (waste tree) was changed to W (waste). The proposed value of \$489,990 reflects those changes." Motion Kruger second Johnson to concur with Referee and County Assessor's recommendation to value at \$489,990. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Gary Mathiesen (N1/2SW1/4, SW1/4SW1/4 Sec 13-19-10) Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the waste land classification and provided FSA maps. After reviewing the FSA maps with the County property cards there were some adjustments made and based on an opinion from the Wash Co Atty's office the WTR (waste tree) was changed to W (waste). The proposed value of \$351,560 reflects those changes." Motion Lorenzen second Johnson to concur with Referee and County Assessor's recommendation to value at \$351,560. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Timothy R. & Heather M. Walraven (AV Lots 6 through 9, pt of Lot 5 & W15' Lot 10 Blk 9) Walraven not 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 or provide any market information. The property owner was concerned with the increase in value. All properties in Arlington were reviewed for 2015 and also received a 10% increase in value to improvement based on a Department of Revenue statistical study. The proposed value of \$65,660 reflects no change". Motion Kramer second Johnson to concur with Referee and County Assessor's recommendation to value at \$65,660. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Timothy R. & Heather M. Walraven (AV Lots 3 & 4, E40' Lot 2 & N68' W35' Lot 5 Blk 5) Walraven not 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 or provide any market information. The property owner was concerned with the increase in value. All properties in Arlington were reviewed for 2015 and also received a 10% increase in value to improvement based on a Department of Revenue statistical study. The proposed value of \$58,765 reflects no change". Motion Kramer second Cerio to concur with Referee and County Assessor's recommendation to value at \$58,765. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Ronald L. Petersen (TL 39 Sec. 31-17-12) No one was present. Clerk read protest, then recommendation of County Referee and Assessor "The property owner is questioning the waste land classification. Based on an opinion from the Wash Co Atty's office I recommend adjusting the WTR (waste tree) to W (waste). The proposed value of 195,245 reflects that change." Motion Johnson second Kramer to concur with Referee and County Assessor's recommendation to value at \$195,245. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Ronald L. Petersen (TL 25 Sec. 32-17-12) Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner was concerned with the large increase in value over a short period of time. The cause of the increase was due to: 1)Statistical information from a 3 years sale file compiled by NE Dept of Rev. 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$312,820 reflects no change." Motion Kruger second Johnson to concur with Referee and County Assessor's recommendation to value at \$312,820. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Curtis Corp (S1/2 SW1/4, SW1/4 SE1/4 & TL 3 Sec. 20-17-10) Atty James Cann with Koley Jessen, representing the owner, phoned to say he was OK with the numbers the referee proposed on both parcels. Clerk read protest, then recommendation of County Referee and Assessor "The property owner's representative provided information indicating that land values are going down not up. The cause of the increase was due to: 1)Statistical information from a 3 years sale file compiled by NE Dept of Rev. 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. When a 3 year sample is used, the study represents sales with a median of 1 to 2 years ago. Sales that occur this year will not effect the assessed value for 1 to 2 years from now. This parcel is valued uniformly and equally with similar land. Based on an opinion from the Washington County Attorney's office, I recommend adjusting the WTR

(waste tree) classification to W (waste). The proposed value of \$699,925 reflects that change.” Motion Kruger second Johnson to concur with Referee and County Assessor’s recommendation to value at \$699,925. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Curtis Corp (N1/2 NW1/4, NW1/4 NE1/4 & TL 1 Sec. 29-17-10) Clerk read protest, then recommendation of County Referee and Assessor “The property owner’s representative provided information indicating that land values are going down not up. The cause of the increase was due to: 1)Statistical information from a 3 years sale file compiled by NE Dept of Rev. 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. When a 3 year sample is used, the study represents sales with a median of 1 to 2 years ago. Sales that occur this year will not effect the assessed value for 1 to 2 years from now. This parcel is valued uniformly and equally with similar land. Based on an opinion from the Washington County Attorney’s office, I recommend adjusting the WTR (waste tree) classification to W (waste). The proposed value of \$591,330 reflects that change.” Motion Johnson second Cerio to concur with Referee and County Assessor’s recommendation to value at \$591,330. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Leonard Siedlik (Cooper Woods Lot 10) No one was present. Clerk read protest, then recommendation of County Referee and Assessor “I recommend no change unless an interior inspection is done by the County Assessor’s office. The property owner provided information comparing his assessed value per sq ft to recent sales and indicated there were discrepancies on the property record card. The property information provided ranged from houses built in 1991 to 2005 and with different quality levels. The County Assessor’s office has not done a final review of the property. Until a final has been completed the quality, condition and discrepancies to the property card can not be confirmed. The proposed value of \$363,800 reflects no change.” Motion Kruger second Johnson to concur with Referee and County Assessor’s recommendation to value at \$363,800. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

SkyWERx Aviation Inc (IOLL Accessory Bldg on TL 49 Sec 30-17-12) Clerk read protest, then recommendation of County Referee and Assessor “the property owner provided sales and cost information. The cost information after adjusting for heat, electric and hanger door is only \$4,000, or 1% less than the Marshall Valuation estimate. The 2 sales are of older and smallet buildings. I recommend no value change of the hanger. After reviewing the office area I recommend changing the quality from good to average plus. The proposed value of \$751,970 reflects that change.” Tim Hauder was present and discussed the property and information he had with the Board and Assessor. Motion Lorenzen second Hinline to not concur with the Referee and Assesor and value at \$700,000. Aye: Cerio, Kramer, Johnson, Quist, Lorenzen and Hinline. Nay: Kruger. Motion carried.

Corbion Caravan Ingredients/Purac-Greg Stoll & Andrea Hughes (650 Industrial Park Dr. 890084105) Clerk read protest, then recommendation of County Referee and Assessor “I recommend no change. The property owner did not provide any information to the value until after 10:00 AM 7/13/2015. There was not enough time to review the information. The proposed value of \$6,161,440 reflects no change.” Andres Hughes discussed lowering the property valuation by phone with the Board. Motion Lorenzen second Cerio to concur with Referee and County Assessor’s recommendation to value at \$6,161,440. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Corbion Caravan Ingredients/Purac-Greg Stoll & Andrea Hughes (650 Industrial Park Dr 890084112.) Clerk read protest, then recommendation of County Referee and Assessor “I recommend no change. The property owner did not provide any information to the value until after 10:00 AM 7/13/2015. There was not enough time to review the information. The proposed value of \$4,576,300 reflects no change.” Andres Hughes discussed lowering the property valuation by phone with the Board. Motion Kruger second Lorenzen to concur with Referee and County Assessor’s recommendation to value at \$4,576,300. Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

At 3:40 P.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, July 28, 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 14 meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk