

July 7, 2016 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 9:00 A.M. on Thursday, July 7, 2016 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 Carl Lorenzen, County Board Members: Paul Cerio, Lisa Kramer and Ron Hine. Mary Alice Johnson, Jeff Quist, and Steven Kruger were absent. Also present, County Clerk Merry Truhlsen, County Assessor Steve Mencke and Deputy Jean Ray. Co Atty Scott VanderSchaaf was present at 9:15.

Clerk said 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.

The following protests were considered:

William Burdess (S1/2NE1/4NW1/4 & SE1/4NW1/4 Sec 33-18-12) Clerk read protest, then recommendation of County Referee and Assessor "This protest pertains to legal issues and I recommend consulting with the County Attorney on this protest. Prior County Board of Equalization decisions have been appealed to the TERC and could have an effect on the value." Burdess had handouts for the Board and read lengthy testimony that pertained to both protests. Board and Co Atty discussed the properties. Motion Kramer second Cerio to concur with Referee's recommendation to consult with the County Attorney and schedule the protest to come back before the Board on July 25. Vote- Aye: Cerio, Kramer, Lorenzen and Hine. Nay: None. Motion carried.

William Burdess (S1/2SW1/4 Sec 28-18-12) Clerk read protest, then recommendation of County Referee and Assessor "This protest pertains to legal issues and I recommend consulting with the County Attorney on this protest. Prior County Board of Equalization decisions have been appealed to the TERC and could have an effect on the value." Motion Kramer second Cerio to concur with Referee's recommendation to consult with the County Attorney and schedule the protest to come back before the Board on July 25. Vote- Aye: Cerio, Kramer, Lorenzen and Hine. Nay: None. Motion carried.

Paul A. Wedel (TL 108 Sec 23-18-11 Blair City) Owner signed waiver. Referee stated "The Property owner was concerned with the value on the house. I recommend adjusting the assessed value on the house. Adjustments 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 basement has water issues (2 sump pumps) and cracks in the walls. Additional depreciation was added for condition. The proposed value of \$113,030 reflects those changes". Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$113,030. Vote- Aye: Cerio, Kramer, Lorenzen and Hine. Nay: None. Motion carried.

John Morrison (TL 42 Sec 29-18-12) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewers and information provided by the property owner. The inspection revealed that these was unrepaired hail damage as of January 1, 2016. the proposed value of \$138,370 reflects that change". Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$138,370. Vote- Aye: Cerio, Kramer, Lorenzen and Hine. Nay: None. Motion carried.

Larry Larsen (TL12 & 13 Sec 35-20-11) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewers and information provided by the property owner. The inspection was on outbuildings which showed a couple were gone as of January 1, 2016. The proposed value of \$284,725 reflects those changes." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$284,725. Vote- Aye: Cerio, Kramer, Lorenzen and Hine. Nay: None. Motion carried.

Larry Larsen (Country Air Estates Lot 4) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an appraisal provided by the property owner and a recent on site inspection done by the County Reviewers. The appraisal indicated a value of \$57,000. The proposed value reflects that amount." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$57,000. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

Larry Larsen (E1/2NW1/4 Sec 34-20-11) Owner signed waiver. Referee stated "I recommend no change. The property owner was concerned with the increase in value and the decreasing revenue produced from the crops. The cause of the increase was due to: 1)Statistical information from a 3 years sales file compiled by Nebraska Dept of Revenue. The statistical information indicated that the assessed value of farm land in Washington Co. 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 \$444,375 reflects no change." Motion Hinline second Kramer to concur with Referee and County Assessor's recommendation to value at \$444,375. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

Jordan Farms Inc (W1/2NW1/4 Sec 29-20-10) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co. Reviewers and information provided by the property owner. The inspection revealed that the house is in poor condition and is not livable. Some of the out buildings also were in very poor condition. The depreciation on the house and buildings have been adjusted. The proposed value of \$508,110 reflects those adjustments." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$508,110. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

Steven M. Blea, Trustee (White Feathers Sub Lot 5 Blk 2 AV) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The owner provided information showing that the lot has been listed for \$22,900. The proposed value reflects that change." Motion Hinline second Cerio to concur with Referee and County Assessor's recommendation to value at \$22,900. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

Mark VanDerHart (Lot 1 & E 40" Lot 2 Blk 2 BC) Owner signed waiver. Referee stated "Due to the physical inspection done by the County Assessor and County Referee I recommend adjusting the assessed value. The property has not had the hail damage repaired as of January 1, 2016. The proposed value of \$107,135 reflects that change." Motion Kramer second Cerio to concur with Referee and County Assessor's recommendation to value at \$107,135. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

Mark VanDerHart (TL's 134 & 195 Sec 12-18-11 BC) Owner signed waiver. Referee stated "Due to the physical inspection done by the County Assessor and County Referee I recommend adjusting the assessed value. The property has not had the hail damage repaired as of January 1, 2016. The proposed value of \$193,510 reflects that change." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$193,510. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

David Dibben (N60" Lot 7 Blk 74 BC) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and county records. The property owner provided information showing that the property was purchased on 2/15/2016 for \$49,000 and County records confirmed that purchase price. The proposed value of \$49,000 reflects that change." Motion Cerio second Hinline to concur with Referee and County Assessor's recommendation to value at \$49,000. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

Robert Grinell (TL 22 Sec 15-17-12) Owner signed waiver. Referee stated "I recommend no change. The property owner provided inadequate information pertaining to market value. The proposed value of \$750,990 reflects no change." Motion Hinline second Kramer to concur with Referee and County Assessor's recommendation to value at \$750,990. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

Robert Grinell DBA Surplus Sales of NE (TL 92 Sec 14-17-12 CC) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on a recent purchase and an on-site inspection by the County Referee. The inspection revealed unrepaired storm damage. The subject property along with 2 other parcels sold on 6/1/2016 for \$3,200,000, which included approximately \$400,000 worth of personal property indicating a value of \$2,800,000 for real estate. The property was listed with a Real Estate company and offered on the open market. The proposed value would result in a total assessed value for the 3 parcels that equals the purchase price of \$2,681,845." Motion Hinline second Cerio to concur with Referee and County Assessor's recommendation to value at \$2,681,845. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

Perry Chumley (TL 6 Sec 29-17-11) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co. Reviewers and information provided by the property owner. The inspection revealed that the condition of the house and buildings needed to be adjusted. The house and outbuildings had previously not been reviewed due to a locked gate. The proposed value of \$176,970 reflects those changes." Motion Hine line second Cerio to concur with Referee and County Assessor's recommendation to value at \$176,970. Vote- Aye: Cerio, Kramer, Lorenzen and Hine line. Nay: None. Motion carried.

Erwin & Edith Siegler (Prueh's Add Lots 1 & 2 CC) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co. Reviewers and information provided by the property owner. The inspection revealed the condition needed to be lowered. Property record card was corrected. The proposed value of \$243,790 reflects those changes." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$243,790. Vote- Aye: Cerio, Kramer, Lorenzen and Hine line. Nay: None. Motion carried.

Keith Green (TL 97 Sec 10-18-11 BC) Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner did not show up for the hearing with the County Referee, and did not provide any information pertaining to market. The property owner paid \$167,000 for this property on 6/22/2015 and we are only valued at \$146,255. The proposed value reflects no change". Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$146,255. Vote- Aye: Cerio, Kramer, Lorenzen and Hine line. Nay: None. Motion carried.

Jason & Marla Weeks (Lots 1 & 2 Blk 66, CC) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co. Reviewers and information provided by the property owner. The inspection revealed that the patio size needed to be corrected due to an in ground pool and unfinished basement area was adjusted. The proposed value of \$178,460 reflects those adjustments." Motion Hine line second Cerio to concur with Referee and County Assessor's recommendation to value at \$178,460. Vote- Aye: Cerio, Kramer, Lorenzen and Hine line. Nay: None. Motion carried.

George & Marlene Vogel (Lazy S Ranches Sub Lot 6) Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner did not show up for the hearing with the County Referee and did not provide any information pertaining to market." Motion Hine line second Kramer to concur with Referee and County Assessor's recommendation to value at \$23,095. Vote- Aye: Kramer, Lorenzen and Hine line. Nay: Cerio. Motion carried.

Jeffrey Behrendt (NE1/4NE1/4 & TL 4 Sec 9-19-10) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The owner provided FSA maps showing the number of acres in dry land classification was less than county records indicated. The County Assessor's office has reconciled the land use acres with the maps. The land is assessed the same as similar land in Washington County. The proposed value of \$369,665 reflects that change." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$369,665. Vote- Aye: Cerio, Kramer, Lorenzen and Hine line. Nay: None. Motion carried.

Janice Hagedorn (TL 13 Sec 31-17-11) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers and information provided by the property owner. The inspection revealed that the house is in below average condition and has less basement area. Most of the house is original and in fair condition. Additional depreciation was added to the house for condition and the physical discrepancies were corrected. The proposed value of \$138,005 would reflect the change." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$138,005. Vote- Aye: Cerio, Kramer, Lorenzen and Hine line. Nay: None. Motion carried.

Joel White (TL 246 Sec 13-18-11 BC) Owner signed waiver. Referee stated "I recommend no change. The property owner did not show up for the hearing with the County Referee. County Reviewers inspected the property. The inspection revealed that the county's property information was correct. The proposed value of \$162,420 reflects no change." Motion Hine line second Kramer to concur with Referee and County Assessor's recommendation to value at \$162,420. Vote- Aye: Cerio, Kramer, Lorenzen and Hine line. Nay: None. Motion carried.

Joel White (TL 116 & 10' Vac. Wilbur St. Sec 13-18-11 BC) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and an on-site inspection done by the County Reviewers. The property owner provided information showing that the property was purchased on 10/19/2015 for \$51,000 and county records confirmed that purchase price. The inspection revealed the property was in poor condition so the property record card was adjusted for that condition. The proposed value of \$51,000 reflects that change." Motion Cerio second Kramer to concur

with Referee and County Assessor's recommendation to value at \$51,000. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

Rebecca Back (Lakeland estates Lot 17 Blk 5) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co. Reviewers and information provided by the property owner. The inspection revealed the condition needed to be lowered. Property record card was corrected. The proposed value of \$171,820 reflects those changes." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$171,820. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

Board took a lunch break.

Carro Vogt (TL's 2 & 14 Sec 29-18-11) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The owner provided USDA maps showing the number of acres in irrigated land classifications was less that county records indicated. The County Assessor's office has reconciled the land use acres with the maps by changing the irrigated land to dry. The land is assessed the same as similar land in Washington county. The proposed value of \$813,550 reflects that change." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$813,550. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

Robert Risney (TL's 19, 20 & 21 Sec 1-17-12) Clerk read protest, then recommendation of County Referee and Assessor "I recommend adjusting the assessed value based on information provided by the property owner and county records. The property owner provided information showing that the parcel only has 30 acres of cropable land. After reviewing the information provided by the property owner, the County Assessor changed the land classifications to Agricultural 30 acres, mine or quarry site 186 acres, and 3.8 acres as waste. This protest also pertains to legal issues (Dept. of Revenue Rules & Regulations) and I recommend consulting with the County Attorney on those issues." County Assessor discussed the property valuation protest. Atty Ed Talbot, representing the Rohwer Farm and Robert Risney, requested that the acres that have been mined and are no longer being mined be valued at waste. Talbot and Mencke discussed State Statutes pertaining to this. Talbot asked for time to clarify the acres currently being mined with Martin Marietta before the Board makes a decision on this protest. Motion Kramer second Cerio to concur with Referee and refer this to the Co Attorney and schedule the protest to come back before the Board on July 25. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

Jeremy Prunty (TL's 4 & 5 Sec 17-18-11) Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner did not show for hearing with Referee, and did not provide any information pertaining to value or equalization. The property owner was concerned with the condition of property. Owner stated that the house has renters and would not allow an inspection. Unless additional information is provided, a change is not warranted". Motion Kramer second Cerio to concur with Referee and County Assessor's recommendation to value at \$121,440. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

Michael Muller (Oak Park 5th Add, Lot 6) Owner signed waiver. Referee stated "I recommend no change. The property owner did not provide any information pertaining to market value. The land is valued the same as similar lots in the area. The proposed value of \$21,200 reflects no change." Motion Kramer second Cerio to concur with Referee and County Assessor's recommendation to value at \$21,200. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

Michael Muller (Oak Park 4th Add, Lot 4) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and county records. The property owner provided information showing that the property was purchased on 10/16/2016 for \$425,000 and county records confirmed that purchase price. The proposed value of \$403,800 reflects that change." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$403,800. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

James Gutschow-JJGG Farm LLC (TL 94 Sec 27-19-11) Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner stated that all of the soil on this parcel should be classified and valued as 7791 (Luton Silty Clay), and assessed value of the house should be removed. The house value had been removed for 2016. The County Assessor is required to utilize the classification provided by the Soil Conservation Service. At this time the map does not show any 7791(Luton Silty Clay). The County Assessor is following State Statutes, and rules and regulations. The land on this parcel is valued uniformly and equally with similar land. The proposed value of \$514,705 reflects no change." Mr. Gutschow was present and discussed the property with the Board. Mencke had a handout and discussed soil types. A change was made on the property card regarding the removal of the house. Motion Kramer second Cerio to value the land at \$469,685 and the improvements at \$20,490 for a total valuation of \$490,175. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

James Gutschow-JJGG Farm, LLC (TL 6 Sec 23-19-11) Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner stated that all of the soil on this parcel should be classified and valued as 8136 (Pochocco-Ida Complex). This parcel presently is classified as .69 acres of 7780 (Forney Silt Loam), and 49.31 acres of 7791 (Luton Silty Clay). The County Assessor is required to utilize the classification provided by the Soil Conservation Service. At this time the map does not show any 8136 (Pochocco-Ida Complex). The County Assessor is following State Statutes, and rules and regulations. The land on this parcel is valued uniformly and equally with similar land. The proposed value of \$281,745 reflects no change" Mr. Gutschow spoke of the differences in production on this property with the Board. Motion Kramer second Cerio to concur with Referee and County Assessor's recommendation to value at \$281,745. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

James Gutschow-JJGG Farm, LLC (NE1/4SE1/4 Sec 22-19-11) Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner stated that all of the soil on this parcel should be classified and valued as 7791 (Luton Silty Clay). The County Assessor is required to utilize the classification provided by the Soil Conservation Service. At this time the map shows 16.15 acres of 7797 (Luton Silty Clay) and 23.85 acres of 7741 (Haynie Silt Loam). The County Assessor is following State Statutes, and rules and regulations. The land on this parcel is valued uniformly and equally with similar land. The proposed value of \$235,495 reflects no change." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$235,495. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

James Gutschow-JJGG Farm, LLC (SE1/4SE1/4 & TL's 9 & 10 Sec 22-19-11) Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner stated that all of the soil on this parcel should be classified and valued as 7791 (Luton Silty Clay). The County Assessor is required to utilize the classification provided by the Soil Conservation Service. At this time the map only shows 33.75 acres of 7797 (Luton Silty Clay). The County Assessor is following State Statutes, and rules and regulations. The land on this parcel is valued uniformly and equally with similar land. The proposed value of \$404,725 reflects no change." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$404,725. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

James Gutschow-JJGG Farm, LLC (SW1/4NW1/4 & TL's 2, 3, & 12 Sec 26-19-11) Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner stated that all of the soil on this parcel should be classified and valued as 7791 (Luton Silty Clay). The County Assessor is required to utilize the classification provided by the Soil Conservation Service. At this time the map only shows 11.14 acres of 7797 (Luton Silty Clay). The rest of the parcel is classified as 7780 (Forney Silt Loam), and 7874 (Omadi Silt Loam). The County Assessor is following State Statutes, and rules and regulations. The land on this parcel is valued uniformly and equally with similar land." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$552,770. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

Gary Fox (TL 21 Sec 5-17-12) Mr Fox's review was by phone. Clerk read protest, then recommendation of County Referee and Assessor "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers and information provided by the property owner. The inspection revealed that the house is livable but needs siding, electrical and other items before it is completely done. The depreciation on the house has been adjusted. The proposed value of \$465,520 reflects those adjustments." County Assessor spoke. Mr. Fox spoke. Motion Hinline second Kramer to concur with Referee and County Assessor's recommendation to value at \$465,520. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

James & Carie Smith (TL 62 Sec 8-18-9) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The owner provided USDA maps showing the number of acres in dry land classification was less than county records indicated. The County Assessor's office has reconciled the land use acres with the maps. The land is assessed the same as similar land in Washington County. The proposed value of \$165,675 reflects that change." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$165,675. Vote- Aye: Cerio, Kramer, Lorenzen and Hinline. Nay: None. Motion carried.

At 2:45 P.M., there being no further business to come before the Board of Equalization at this time, it was moved by Hinline and second by Cerio to adjourn meeting until the next Board of Equalization meeting date, July 12, 2016. All members present voted aye, Chairman declared meeting adjourned.

Attest:
Merry M. Truhlsen
Washington County Clerk

Carl Lorenzen, 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, 2016 meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk