

**July 19, 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 Tuesday, July 19, 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, Mary Alice Johnson and Steven Kruger. Ron Hineline was absent all day. Jeff Quist came at 9:10 AM. Also present, County Clerk Merry Truhlsen, County Assessor Steve Mencke and Deputy Jean Ray. Motion by Kruger and second by Cerio that the agenda for June 28 be approved. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen and Kruger. Quist absent. 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 the recommendation.

The Board acted on the following protests:

John G White (Lot 3 Blk 64 & Pt of Vac St. 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 inspection revealed that the County information needed to be updated. Corrections were made to the County records, and additional functional depreciation was added. The proposed value of \$166,910 reflects that change." Motion Johnson second Kruger to concur with Referee and County Assessor's recommendation to value at \$166,910. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen and Kruger. Quist absent. Nay: None. Motion carried.

Norman Curley (Lot 16 Blk 55 & Pt of vac St.) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers and recent purchase. The property was purchased on July 31 2015 for \$126,000. Additional depreciation was added for the condition and quality. The proposed value of \$126,000 reflects those adjustments." Motion Kruger second Johnson to concur with Referee and County Assessor's recommendation to value at \$126,000. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen and Kruger. Quist absent. Nay: None. Motion carried.

Rozella Sesemann (TL 26 & 27 Sec 35-18-11) 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 inspection revealed that the house has not been updated and is in need of repairs. The condition was adjusted and additional depreciation was added. A (USDA map) showing the number of acres classified as dry land was more than the county records indicated. Part of the land classification as Waste, and Grass was changed to Dry land. The County Assessor's office has reconciled the land use acres with the maps. The land on this parcel is valued uniformly and equally with similar land. The proposed value of \$490,390 reflects those changes." Motion Kruger second Cerio to concur with Referee and County Assessor's recommendation to value at \$490,390. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen and Kruger. Quist absent. Nay: None. Motion carried.

Rozella Sesemann (TL 22 & 28 Sec 35-18-11) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on current USDA maps showing the number acres classified as dry land was less than the county records indicated. Part of the land classified as dry land was changed to grass. The County Assessor's Office has reconciled the land use acres with the maps. The land on this parcel is valued uniformly and equally with similar land. The proposed value of \$246,255 reflects that change." Motion Johnson second Kramer to concur with Referee and County Assessor's recommendation to value at \$246,255. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen and Kruger. Quist absent. Nay: None. Motion carried.

Philip Wenz (Lots 19 & 20 Blk 1 KV) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers. The inspection revealed that the interior of the house was in poor condition, and the exterior was in fair condition. Additional depreciation was added for the condition. The proposed value of

\$43,935 reflects that change.” Motion Kruger second Kramer to concur with Referee and County Assessor’s recommendation to value at \$43,935. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen and Kruger. Quist absent. Nay: None. Motion carried.

Peggy Clapper (TL 82 Sec 28-18-12) Owner signed waiver. Referee stated “I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers. The inspection revealed that both houses needed the condition lowered. The proposed value of \$178,985 reflects that change.” Motion Cerio second Kruger to concur with Referee and County Assessor’s recommendation to value at \$178,985. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen and Kruger. Quist absent. Nay: None. Motion carried.

Quist was present at 9:10.

Sandra Andersen (Lot 3 Blk 5 Larsen Heights Add BC) Owner signed waiver. Referee stated “I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers. The inspection revealed that the condition needed to be adjusted. Additional depreciation was added for the condition. The proposed value of \$85,645 reflects that change.” Motion Cerio second Johnson to concur with Referee and County Assessor’s recommendation to value at \$85,645. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Dave McKinnis Etal (Lot 12 Korshoj Estates BC) 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 the condition needed to be lowered and corrected property record card. The proposed value of \$213,180 reflects those changed.” Motion Cerio second Johnson to concur with Referee and County Assessor’s recommendation to value at \$213,180. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Loren Cohrs (Lots 1-5 Blk 11 WV) 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 Referee. The inspection revealed that the building was built with old power poles and has minimum electricity. Additional depreciation was added for the condition and quality. The proposed value of \$29,130 reflects that change.” Motion Johnson second Kruger to concur with Referee and County Assessor’s recommendation to value at \$29,130. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Raymond Tyrakoski (Lot 11 Heidi Hollow Sub) Owner signed waiver. Referee stated “Property owner was concerned with the land and house value. 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 inspection revealed that the lot has flooding issues. Pictures provided to the reviewers show the lot has major water issues. The flooding appears to be caused by an undersized drainage tube. Adjustments to the lot value were made for the drainage issue. The house had some deferred maintenance and was changed from good condition to average. The proposed value of \$345,765 reflects a change to the lot and house value. Motion Cerio second Johnson to concur with Referee and County Assessor’s recommendation to value at \$345,765. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Duane Andersen (Lot 1 Blk 71 & Pt of Vac. Street, BC) Owner signed waiver. Referee stated “I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers. The inspection revealed that the previous hail damage had not been repaired. Additional depreciation was added for the condition. The proposed value of \$41,525 reflects that change.” Motion Kruger second Johnson to concur with Referee and County Assessor’s recommendation to value at \$41,525. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Robert Jackson (TL 12 Sec 30-17-12) Owner signed waiver. Referee stated “I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers. The house had previously been estimated and the County Assessor’s office corrected the quality and condition and removed the basement finish. The proposed value of \$280,435 reflects those changes.” Motion Johnson second Kramer to concur with Referee and County Assessor’s recommendation to value at \$280,435. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Michael O’Brien (Lot 24 Clearwater Creek Subd. Phase II) Owner signed waiver. Referee stated “I recommend no change to the house value and allowing the land to be greenbelted. The property owner was concerned with an increase in value 2016. The property was inspected the County Reviewers. The inspection revealed that the County’s information was correct and no change in value for the house was warranted. A change in land use qualified the land to be classified as agricultural, and be greenbelted. The proposed value or \$368,920 reflects that change.” Motion Cerio second Kramer to concur with Referee and County Assessor’s recommendation to value at \$368,920. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Carrie Buckley (TL 39 Sec 28-17-12) 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 inspection revealed that the house has unfinished areas. Part of the house is missing drywall, plumbing, and flooring. There is also unrepaired hail damage. Additional depreciation was added for the condition. The proposed value of \$119,655 reflects that change."

Motion Quist second Kruger to concur with Referee and County Assessor's recommendation to value at \$119,655. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Gary Young (TL 78 Sec 14-17-12) 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 Assessor's office corrected the condition of the house and added extra depreciation for foundation issues. The proposed value of \$268,155 reflects those changes." Motion Kruger second Quist to concur with Referee and County Assessor's recommendation to value at \$268,155. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Bruce Will (NE1/4SW1/4 & TL 46 Sec 6-17-12) 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 USDA maps plus a call to the Farm Services Agency with confirmation from Tracy confirming that all the CRP had been taken out and was now pasture. The inspection revealed that there was unrepaired hail damage on the house and outbuilding. The proposed value of \$415,830 reflects correcting the soil classification and lowering condition on the house and outbuildings." Motion Kruger second Quist to concur with Referee and County Assessor's recommendation to value at \$415,830. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Vaughn Carpenter (TLs 114 & 115 Sec 28-18-12) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers. The inspection revealed that the previous hail damage had not been repaired. Additional depreciation was added for the condition. The proposed value of \$228,060 reflects that change." Motion Kramer second Cerio to concur with Referee and County Assessor's recommendation to value at \$228,060. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Lyle Hagedorn (Lots 26-28- Blk 9 WV) 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 inspection revealed that the house has not been updated and is in need of repairs. The condition was adjusted, and additional depreciation was added. The proposed value of \$122,165 reflects those changes." Motion Kramer second Johnson to concur with Referee and County Assessor's recommendation to value at \$122,165. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

John & Fayann Biodrowski (TL 14 Sec 21-17-12) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and county GIS. The map showed the number of acres in dry land classification was less than the county records indicated. The County Assessor's office has reconciled the land use acres with the map. The land is assessed the same as similar land in Washington County. The proposed value or \$235,115 reflects that change." Motion Cerio second Kramer to concur with Referee and County Assessor's recommendation to value at \$235,115. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

John & Fayann Biodrowski (TL 17 Sec 21-17-12) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and county GIS map. The map showed the number of acres in dry land classification was less than the county records indicated. The County Assessor's office has reconciled the land use acres with the GIS map. The land is assessed the same as similar land in Washington County. The proposed value of \$21,540 reflects that change." Motion Johnson second Kramer to concur with Referee and County Assessor's recommendation to value at \$21,540. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Steve Hansen (TL 47 Sec 1-17-11) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an appraisal provided by the property owner and a recent inspection done by the County Reviewers. The appraisal indicated a value of \$600,000. After adjusting the land value for greenbelt, a value of \$573,640 is indicated." Motion Johnson second Quist to concur with Referee and County Assessor's recommendation to value at \$573,640. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Merle Ward c/o Carol Hovendick (N1/2SW1/4 Sec 12-19-10) 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 not livable. The depreciation on the house has been adjusted. The proposed value of \$391,545 reflects those adjustments." Motion Johnson second Cerio to concur with Referee and County Assessor's

recommendation to value at \$391,545. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Craig & Kristin Gubbels (TLs 11, 13, & 49 Sec 26-18-11) 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 and adjusting the land by timely file of Greenbelt. The inspection revealed that the house was correct. The outbuilding had unrepaired hail damage and bathroom was no functional and office area in the building was removed. The proposed value of \$251,885. Motion Johnson second Kruger to concur with Referee and County Assessor’s recommendation to value at \$251,885. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Steve Mencke had a handout for the Board and explained the process of valuing ag land.

Bruce Kies (S1/2SE1/4 Sec 21-19-10) Clerk read protest and the recommendation of the County Referee and County Assessor “The property owner requested the land be valued on a recent purchase price. The land was purchased in 2014 for \$4,200 per acre. At the time of the purchase, part of the land was enrolled in CRP. Washington County is required to value the property per State guide lines. I recommend adjusting the assessed value based on current U.S.D.A. maps showing the number of acres classified as grass was less than county records indicated. Part of the land classified as grass was changed to waste and water. The County Assessor’s office has reconciled the use acres with the maps. The land on this parcel is valued uniformly and equally with similar land.” Kies had information he handed out and discussed the property with the Board. Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$324,000. Vote- Aye: Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: Cerio. Motion carried.

Michele Torvik for Larsen Family Orum Farm, LLC (TL 48 Sec 11-18-10) Clerk read protest and recommendation of Referee and County Assessor “I recommend no change. The property owner did not show up for the hearing with the County Referee. 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 statistical information from a 3 year 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$307,680 reflects no change. Motion Kruger second Johnson to concur with Referee and County Assessor’s recommendation to value at \$307,680. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen and Kruger. Quist absent. Nay: None. Motion carried.

Michele Torvik for Larsen Family Orum Farm, LLC (TLs 18 & 50 Sec 11-18-10) Clerk read protest and recommendation of Referee and County Assessor “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 statistical information from a 3 year 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$200,405 reflects no change. Motion Kruger second Johnson to concur with Referee and County Assessor’s recommendation to value at \$200,405. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen and Kruger. Quist absent. Nay: None. Motion carried.

Michele Torvik for Larsen Family Orum Farm, LLC (TL 25 Sec 10-18-10) Clerk read protest and recommendation of Referee and County Assessor “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 statistical information from a 3 year 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$150,745 reflects no change. Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$150,745. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Michele Torvik for Larsen Family Orum Farm, LLC (TLs 3 & 23 Sec 10-18-10) Clerk read protest and recommendation of Referee and County Assessor “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 statistical information from a 3 year 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$193,480 reflects no change. Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$193,480. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Michele Torvik for Larsen Family Orum Farm, LLC (TL 1 10-18-10) Clerk read protest and recommendation of Referee and County Assessor "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 statistical information from a 3 year 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$437,205 reflects no change. Motion Kruger second Quist to concur with Referee and County Assessor's recommendation to value at \$437,205. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

Joyce Schuette & Luella Jahnke (N1/2NW1/4, SE1/4NW1/4 Sec 9-19-9) Clerk read protest and recommendation of the Referee and County Assessor "I recommend adjusting the building values and no change to the agricultural land. I recommend adjusting the assessed value of the buildings based on information provided by the property owner and based on an on-site inspection done by the County Reviewers. The inspection revealed that the buildings were in poor conditions and not usable. Additional depreciation was added for the condition of one building and the other buildings were changed to no value. The property owner was concerned with the increase in land value. The cause of the increase was due to statistical information from a 3 year 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. The agricultural land is valued uniformly and equally with similar land." The proposed value of \$665,575 reflects no change on the land and the change for the improvements. Motion Kruger second Quist to concur with Referee and County Assessor's recommendation to value at \$665,575. Vote- Aye: Cerio, Kramer, Johnson, Lorenzen, Quist and Kruger. Nay: None. Motion carried.

At noon, Board broke for lunch. They reconvened at 1:10. Lisa Kramer was gone for the rest of the day. Johnson was gone until 1:55 PM.

Eric Beaty (TL 29 Sec 28-19-11) 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 kitchen had been gutted, and the condition on the house and buildings needed to be lowered. The proposed value of \$114,025 reflects those adjustments. Motion Cerio second Kruger to concur with Referee and Co Assessor's recommendation to value at \$114,025. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Kelly & Julie Blair (Lot 2 Halford's Cherry Hills Replat #1 CC) Clerk read protest and recommendation of Referee and County Assessor "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers. The inspection revealed that the condition of the house needed to be lowered and corrected basement finish. The proposed value of \$316,055 reflects those changes. Motion Quist second Kruger to concur with Referee and County Assessor's recommendation to value at \$316,055. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

David Kaiser (Lot 22, Eagle View Sub) 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 and Referee. The inspection revealed that the lot has flooding issues. Pictures provided by the property owner show that the lot has water issues. The flooding appears to be caused by a holding pond located in Quail Ridge subdivision. The proposed value or \$379,550 reflects that change." Motion Cerio second Quist to concur with Referee and County Assessor's recommendation to value at \$379,550. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Claudia Mathes (TL 13 Sec 32-18-11) Clerk read protest and recommendation of County Referee and County Assessor "I recommend adjusting the assessed value based on information provided by the property owner and a current GIS map. The property owner said a building was gone as of the 1<sup>st</sup> of January, 2016 and the GIS map confirmed this. The proposed value of \$240,800 reflects that change." Motion Kruger second Quist to concur with Referee and County Assessor's recommendation to value at \$240,800. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Justin McClintic (TL 418 Sec 11-18-11 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 inspection revealed that the house has not been updated and is in need of repairs. The condition was adjusted from average + to average. The proposed value of \$119,560 reflects that change." Motion Cerio second Kruger to concur with Referee and County Assessor's recommendation to value at \$119,560. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Martin Hoer (TLs 17 & 34 Sec 30-17-12) 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 Assessor's office corrected the property record card and added extra depreciation for incomplete areas of the house. The proposed value of

\$278,410 reflects those changes.” Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$278,410. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Martin Hoer (TL 16 Sec 30-17-12) Owner signed waiver. Referee stated “I recommend adjusting the assessed value due to an aerial view from the GIS. This aerial view showed that the outbuildings condition needed to be lowered. The proposed value of \$13,920 shows that change.” Motion Cerio second Kruger to concur with Referee and County Assessor’s recommendation to value at \$13,920. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Fuchs Farms Inc c/o Larry Fuchs (E1/2NW1/4 & TLs 3 & 4 Sec 6-18-10) 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 and outbuildings needed additional depreciation due to deteriorating conditions. The proposed value of \$1,020,425 would reflect the change.” Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$1,020,425. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

KB Quality Meats Inc/Kevin Barnhill (Lots 16, 17, & 18 Blk16 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 Referee. The property owner provided information showing that the property was purchased on 9/25/2015 for \$120,000 and County records confirmed that purchase price. The proposed value of \$120,000 reflects that change.” Motion Cerio second Quist to concur with Referee and County Assessor’s recommendation to value at \$120,000. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Larry Sorensen (TL 119 Sec 28-18-12) Clerk read protest and recommendation of County Referee and County 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 showed that there was still unrepaired damage on the outbuilding so there was extra depreciation applied. The proposed value of \$368,285 reflects that change.” Larry Sorensen and Ray Gustafson had information they handed out and discussed the property with the Board. Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$368,285. Vote- Aye: Lorenzen, Kruger, and Quist. Johnson came in at 1:55, mid discussion, and abstained. Nay: Cerio. Motion carried.

Troy & Tammy Roehrs (TL 42 Sec 4-17-12) Clerk read protest and recommendation of Referee and County Assessor “I recommend adjusting the house value and no change to the agricultural land. I recommend adjusting the assessed value based on information provided by the owner and an on-site inspection done by the County Reviewers. The inspection revealed that the condition needed to be adjusted. The outbuilding was adjusted for unrepaired hail damage. The property owner was also concerned with the increase in value. The cause of the increase was due to statistical information from a 3 year 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$469,250 reflects no change on the land but reflects the corrections made for the house. Troy Roehrs was present and talked about increases in valuation in the past years. Mencke and Board discussed the increases. Motion Quist second Kruger to concur with Referee and County Assessor’s recommendation to value at \$469,250. Vote- Aye: Lorenzen, Johnson, Kruger and Quist. Nay: Cerio. Motion carried.

Trever Kruger (SW1/4NW1/4, E1/2NW1/4, SE1/4NE1/4, W1/2NE1/4 Sec 18-17-13) Clerk read protest and recommendation of the County Referee and County Assessor “I recommend no change. The property owner was concerned with the increase in value. The cause of the increase was due to 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$1,294,145 reflects no change.” Trever Kruger was present and discussed the property with the Board and the Assessor. Motion Quist second Johnson to concur with Referee and County Assessor’s recommendation to value at \$1,294,145. Vote- Aye: Lorenzen, Johnson, Kruger and Quist. Nay: Cerio. Motion carried.

Trever Kruger (SE1/4 Sec 18-17-13) Clerk read protest and recommendation of County Referee and County Assessor “I recommend adjusting the house value and no change to the agricultural land. I recommend adjusting the assessed value based on an on-site inspection done by County Reviewers. The inspection revealed that the house did not have a finished basement and was below average in condition. Additional depreciation was added for the condition and the basement finish was removed. The property owner was also concerned with the increase in value. The cause of the increase was due to 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$993,520 reflects no change on the land but the corrections

made for the house.” Kruger talked about the property with Mencke and the Board. Motion Quist second Johnson to concur with Referee and County Assessor’s recommendation to value at \$993,520. Vote- Aye: Lorenzen, Johnson, Kruger and Quist. Nay: Cerio. Motion carried .

Johnson left the meeting.

Kelly Schany (Southfork Add. Lot 12 BC) Clerk read protest then read the recommendation of the County Referee and County Assessor “I recommend no change. The property owner was concerned with the large increase over a short period of time. The property owner did not provide any information pertaining to market value. The County Reviewers did an on-site inspection and found the county record card to be correct. The proposed value of \$286,695 reflects no change.” Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$286,695. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Robert Morris (Lots 5 & 9-12 & N609’ Lot 6 Blk 49 Gibson’s Add. AV) 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 inspection revealed that the condition of the house needed to be lowered. The proposed value of \$113,065 reflects that change. Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$113,065. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Michael Conrad (TL 125 Sec 14-17-12) Clerk read protest and recommendation of County Referee and County Assessor “I recommend no change. The property owner did not attend the referee hearing or provide any information pertaining to market. The proposed value of \$200,275 reflects no change.” Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$200,275. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Paul Meyer (W 329’ Lot 4 Kaers Add) Owner signed waiver. Referee stated “I recommend no change. The property owner was concerned with the large increase over a short period of time. The property owner did not provide any information pertaining to market value. The County Reviewers did an on-site inspection and found the county record card to be correct. The proposed value of \$460,785 reflects no change.” Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$460,785. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Joel Haman (TL 9 Sec 9-19-10) 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 also adjusting the land by timely file of Greenbelt. The Assessor’s office corrected the property record card. The proposed value of \$118,745 reflects that change. Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$118,745. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

William & Nancy Miller (Lot 3 Blk 1 Southern Heights Add. CC) Owner signed waiver. Referee stated “I recommend no change. The County Reviewers inspected the property and found the property record card to be correct. The proposed value of \$176,260 reflects no change.” Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$176,260. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Thomas Kratochvil (TL 10 Sec 8-17-10) Owner signed waiver. Referee stated “I recommend adjusting the assessed value of the house based on information provided by the property owner and an on-site inspection done by the County Reviewers. The inspection resulted in a correction to the property record card. The county records were corrected resulting in a lower value on the house. The proposed value of \$417,735 reflects that change.” Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$417,735. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

William Lienemann (TL 104 Sec 29-17-13) 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 Assessor’s office corrected the quality and condition on the property record card. The proposed value of \$330,025 reflects those changes.” Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$330,025. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Joyce Graybill (W1/2SE1/4SW1/4 Sec 24-17-11) Owner signed waiver. Referee stated “The property owner was concerned with the land and house value. I recommend adjusting the assessed value based on information provided by the owner and an on-site inspection done by the County Reviewers. The inspection revealed that the house and buildings have deferred maintenance

and need updating. Additional depreciation was added for the condition. The property owner was also concerned with the increase in land value. The cause of the increase was due to statistical information from a 3 year 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$331,045 reflects no change on the land, and reflects adjustments to the house and outbuilding.” Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$331,045. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Robert Garmong (Lot 11, Blk 5 Southern Heights Add. CC) Owner signed waiver. Referee stated “I recommend no change. The property owner was concerned with the large increase over a short period of time. The property owner did not provide any information pertaining to market value. The County Reviewers did an on-site inspection and found the county record card to be correct. The proposed value of \$184,075 reflects no change.” Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$184,075. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Garth Brown (TL 515 Sec 11-18-11 BC) 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 Assessor’s office corrected the property record card. The proposed value of \$137,500 reflects that change.” Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$137,500. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Richard & Lynette Incontro (Rev. Lot 1 Blk 16 Looking Glass Hills) 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 had less plumbing fixtures than indicated on the property record card. The county records were corrected resulting in a lower value on the house. The proposed value of \$218,925 reflects that change.” Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$218,925. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Mike Anderson (TL 37 Sec 6-17-12) 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 inspection revealed that the quality needed to be adjusted and the GIS maps showing the number of acres in dry land classification was less than county records indicated. The County Assessor’s office has reconciled the property record card for the condition and the land use acres with the map. The land is assessed the same as similar land in Washington County. The proposed value of \$141,870 reflects those changes.” Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$141,870. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

RA Properties LTD c/o Ruth McMaster (TL 25 Sec 35-18-12) Owner signed waiver. Referee stated “I recommend adjusting the assessed value based on information provided by the property owner and a current GIS map. The GIS map showed that the land classification needed to be changed. The proposed value of \$2,445 reflects that change.” Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$2,445. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Joshua Uleman (TL 16 Sec 20-17-12) Clerk read protest and recommendation of Referee and County Assessor “I recommend adjusting the assessed value of the house based on information provided by the property owner and an on-site inspection done by the County Reviewers. The inspection resulted in a correction to the property record card. The county records were corrected resulting in a lower value on the house. The proposed value of \$312,685 reflects that change.” Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$312,685. Vote- Aye: Lorenzen, Cerio, Kruger and Quist. Johnson absent. Nay: None. Motion carried.

Johnson present at 4:03 PM.

Marlene Otte (N1/2NE1/4, SW1/4NE1/4 Sec 30-20-10) Clerk read protest and recommendation of Referee and County Assessor “I recommend adjusting the land due to a recent GIS map and the USDA map showing the correct amount of dry ground. The Co Assessor’s office corrected the property record to reflect the correct acres of dry. The proposed value of \$670,405 reflects that change.” Marlene Otte discussed the information she submitted when filing the protest. Board and Mencke talked about the property. Motion Kruger second Quist to concur with Referee and County Assessor’s recommendation to value at \$670,405. Vote- Aye: Lorenzen, Johnson, Cerio, Kruger and Quist. Nay: None. Motion carried.



Arnold Otte (E1/2SW1/4, W1/2SE1/4 Sec 21-17-12) Clerk read protest and recommendation of County Referee and County Assessor "I recommend no change. The property owner was concerned with increase in land value and a pipeline that crosses the property. The property owner stated that the pipeline obstructs a creek that it crosses and causes flooding, it also prohibits any construction over it. Valuation adjustments for pipelines had not been applied to any agricultural land in Washington County. The cause of the increase was due to 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$723,285 reflects no change. Arnold and Marlene brought additional information which Mencke and the Board went over. Motion Kruger second Quist to concur with County Assessor's recommendation to value at \$723,010 due to adding .42A of waste. Vote- Aye: Lorenzen, Johnson, Cerio, Kruger and Quist. Nay: None. Motion carried.

Kyle McMahon (Tl 158 Sec 2-17-12) Clerk read protest and recommendation of County Referee and County Assessor "I recommend no change. The property owner was concerned with the increase in value. The property owner did not provide any information pertaining to market value that would support their opinion. Unless additional information is provided a change is not warranted. The proposed value of \$319,745 reflects no change." Motion Johnson second Quist to concur with Referee and County Assessor's recommendation to value at \$319,745. Vote- Aye: Lorenzen, Johnson, Cerio, Kruger and Quist. Nay: None. Motion carried.

Michael & Amanda Taylor (TL 56 Sec 3-17-12) Clerk read protest and recommendation of the Referee and County Assessor "I recommend no change. The property owner was concerned with the land and house value. An on-site inspection done by the County Reviewers revealed the County information was accurate. The increase in value on the house was due to the house changing from partial completion in 2015 to complete in 2016. The property owner was also concerned with the increase in land value. The cause of the increase was due to statistical information from a 3 year 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. The agricultural land is valued uniformly and equally with similar land. The proposed value of \$402,695 reflects no change on the land or house value." Motion Johnson second Kruger to concur with Referee and County Assessor's recommendation to value at \$402,695. Vote- Aye: Lorenzen, Johnson, Cerio, Kruger and Quist. Nay: None. Motion carried.

Brian Jensen (TL 13 Sec 19-17-11) Clerk read protest and recommendation of County Referee and County Assessor "I recommend no change. The property owner did not attend the referee hearing or provide any relevant information pertaining to market value. The Co Reviewers had an appointment to review the property and owner did not show. The proposed value of \$190,685 reflects no change." Motion Kruger second Johnson to concur with Referee and County Assessor's recommendation to value at \$190,685. Vote- Aye: Lorenzen, Johnson, Cerio, Kruger and Quist. Nay: None. Motion carried.

Dana Wolf (TL 51 Sec 28-17-12) Clerk read protest and recommendation of Referee and County 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 Assessor's office corrected the condition on the building due to unrepaired hail damage. The proposed value of \$160,040 reflects that change." Motion Kruger second Johnson to concur with Referee and County Assessor's recommendation to value at \$160,040. Vote- Aye: Lorenzen, Johnson, Cerio, Kruger and Quist. Nay: None. Motion carried.

Jodi Cunard (Lot 11 Blk 27 Lakeland Est. 3<sup>rd</sup> Add.) Clerk read protest and recommendation of County Referee and County Assessor "I recommend no change. The property owner did not attend the referee hearing or provide any relevant information pertaining to market value. The Co Reviewers tried to set up an appointment to review the property and owner refused. The proposed value of \$187,550 reflects no change." Motion Kruger second Quist to concur with Referee and County Assessor's recommendation to value at \$187,550. Vote- Aye: Lorenzen, Johnson, Cerio, Kruger and Quist. Nay: None. Motion carried.

At 4:45 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 Quist to adjourn meeting. 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 19, 2016 meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk