

July 25, 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 9:45 A.M. on Monday July 25, 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, Ron Hinline, Jeff Quist, and Steven Kruger. Also present, County Clerk Merry Truhlsen, County Assessor Steve Mencke and Deputy Jean Ray. Motion Cerio second Hinline to approve agenda for July 25, 2016. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

The Property Valuation Protest Form 422 for each protest filed, along with the referee's recommendation and any other information the property owner supplied as a record of the proceedings, is on file in the County Clerk's office. William Kaiser, Advanced Appraisal Inc, is the referee that met with people filing a property valuation protest. On protests where the property owners signed a waiver, meaning they agree with the Referee and Assessor's recommendation, Clerk will read name, legal and the recommendation.

The Board acted on the following protests:

Lance Wang (TL 21 Sec 15-17-12) 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 additional depreciation due to unrepaired hail damage. The proposed value of \$457,905 reflects that change." Motion Quist second Hinline to concur with Referee and County Assessor's recommendation to value at \$457,905. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Andrea Hughes/Carri Baker- Lactic Acid Derivatives Facility at Cargill (Parcel ID 890084105 and 890084112) Clerk read protest and recommendation of the Referee and County Assessor "I recommend no change. The property representative did not appear in person or phone the Referee. A 2015 County Board of Equalization decision has been appealed to the TERC. An inspection of the property has been completed, and an updated appraisal will be submitted to the TERC. The proposed value of \$4,374,600 reflects no change." Motion Quist second Hinline to concur with Referee and County Assessor's recommendation to value at \$4,374,600. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Andrea Hughes/Carri Baker-Lactic Acid Derivatives Facility at Cargill (Parcel ID 890084105 and 890084112) Clerk read protest and recommendation of the Referee and County Assessor "I recommend no change. The property representative did not appear or phone the Referee. An inspection of the property needs to be completed before issues mentioned in the protest can be addressed. An inspection has been requested, Andrea Hughes has been contacted pertaining to the inspection. A 2015 County Board of Equalization decision has been appealed to the TERC." Value \$5,884,600. Motion Quist second Hinline to concur with Referee and County Assessor's recommendation to value at \$5,884,600. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Paradigm Tax Group-Jeff Pence-Shopko (Eastgate Plaza Lot 3 BC) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on a real estate listing sheet provided by the property owner. The listing sheet indicated an asking price of \$1,250,000. After reviewing the information provided by the property owner's agent, it was determined that the value should be adjusted to the list price. The proposed value of \$1,250,000 reflects that adjustment." Motion Hinline second Johnson to concur with Referee and County Assessor's recommendation to value at \$1,250,000. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Robert M. Vassell (Lot 16, Blk 17 Looking Glass Hills) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by owner and a current GIS map that showed the property has Topo problems. The proposed value of \$1600 reflects that change." Motion Hinline second Cerio to concur with Referee and County Assessor's

recommendation to value at \$1,600. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Robert M. Vassell (Lot 1 Blk 7 Looking Glass Hills) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by owner and a current GIS map that showed the property has Topo problems. The proposed value of \$1600 reflects that change." Motion Hinline second Cerio to concur with Referee and County Assessor's recommendation to value at \$1,600. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Barbara L. Midget (TL 74 Sec 13-17-11) 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 proposed value of \$188,565 reflects no change." Motion Quist second Kruger to concur with Referee and County Assessor's recommendation to value at \$188,565. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Norma Lindholm (TL 1 Sec 34-19-10) 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 property record card needed corrected and additional depreciation for unfinished areas. The proposed value of \$124,455 reflects those changes." Motion Hinline second Cerio to concur with Referee and County Assessor's recommendation to value at \$124,455. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Robert Risney (TL's 19, 20 & 21 Sec 1-17-12) Protest was tabled from July 7, 2016 BOE meeting. 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 croplable 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." Atty Ed Talbot had asked this be postponed to determine how many acres of the parcel were undisturbed, remaining to be quarried. Talbot brought information from Martin Marietta to answer that and discussed the property. Dep Co Atty Emily Bemis handed out a letter from Co Atty Scott VanderSchaaf giving his opinion that the Assessor did correctly apply state regulations in valuing the property. Motion Hinline second Quist to concur with Referee and County Assessor's recommendation to value at \$983,460. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

William Burdess (S1/2NE1/4NW1/4 & SE1/4NW1/4 Sec 33-18-12) Protest was tabled from July 7, 2016 BOE meeting. 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 repeated testimony previously given, as 3 Board members weren't present on 7/7, and had 2 new handouts that applied to both protests. Board and Assessor discussed the property. Dep Co Atty Bemis handed out a letter from Co Atty VanderSchaaf giving his opinion that the Assessor valued the property correctly and did not violate statute. Motion Quist second Kruger to concur with Referee and County Assessor's recommendation to value at \$336,545. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger and Lorenzen. Nay: Hinline. Motion carried.

William Burdess (S1/2SW1/4 Sec 28-18-12) Protest was tabled from July 7, 2016 BOE meeting. 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." Dep Co Atty Bemis handed out a letter from Co Atty VanderSchaaf giving his opinion that the Assessor valued the property correctly and did not violate statute. Motion Quist second Kruger to concur with Referee and County Assessor's recommendation to value at \$363,815. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger and Lorenzen. Nay: Hinline. Motion carried.

Randy Frost (Lot 9 Blk 2 Rolling Acres) Clerk read protest and recommendation of the Referee and County Assessor "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers. The house had been estimated the last time it was reviewed. The Assessor's Office corrected the property record card and added additional depreciation due for size and some incomplete areas. The proposed value of \$290,485 reflects those changes." Motion Kruger second Quist to concur with Referee and County Assessor's recommendation to value at \$290,485. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hinline. Nay: None. Motion carried.

Paul Cerio (TL 64 Sec 9-17-12) Owner signed waiver. Referee stated "I recommend no change. The property owner did not provide any information pertaining to market value. The proposed value of \$284,250 reflects no change." Motion Kruger

second Quist to concur with Referee and County Assessor's recommendation to value at \$284,250. Vote- Aye: Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Cerio abstained. Nay: None. Motion carried.

Reynold Kubie (TL 14 Sec 15-18-11) Owner signed waiver. Referee stated "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 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 \$455,740 reflects no change." Motion Quist second Kruger to concur with Referee and County Assessor's recommendation to value at \$455,740. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

Reynold Kubie (N1/2SE1/4SW1/4 & TL 42 Sec 15-18-11) Owner signed waiver. Referee stated "I recommend no change. The County Reviewers did an on-site inspection and found the property record card correct. The property owner was 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 \$421,025 reflects no change." Motion Kruger second Quist to concur with Referee and County Assessor's recommendation to value at \$421,025. Vote- Aye: Cerio, Kramer, Johnson, Quist, Kruger, Lorenzen and Hineline. Nay: None. Motion carried.

At 11:45 A.M., there being no further business to come before the Board of Equalization at this time, it was moved by Johnson and second by Kramer to adjourn meeting until the next Board of Equalization meeting date, August 9, 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 25, 2016 meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk