

July 11, 2017 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 special session at 1:00 PM. on Tuesday, July 11, 2017 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: Steve Dethlefs, Lisa Kramer, Andy Andreasen, and Steven Kruger. Bob Frahm and Jay Anderson were absent. Also present, County Clerk Merry Truhlsen, County Assessor Steve Mencke, Deputy Jean Ray and Robin Andreasen.

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, Kaiser Appraisal Services, 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.

Motion by Kruger and second by Kramer to approve the agenda for hearing valuation protests for the July 11, 2017 Board of Equalization meeting. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, and Kruger. Nay: None. Absent: Frahm and Anderson. Motion carried.

Eric Hansen (Southern Hgts, Lot 7 Blk 4, Ft. Calhoun City) Eric and Christine Hansen were present. Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner did not provide any relevant information pertaining to market value. The owner was concerned with the increase in value which was added for 2016. An exterior review in 2015 for 2016 resulted in a change to the quality level, (Average+, to Good), and 855 sq. ft. of additional basement finish indicated on a MLS listing was added. An on-site inspection was done by the County Reviewers on 6-11-17. The inspection revealed that the basement finish was actually 1170 sq. ft. and there was an additional plumbing fixture. Correction to the property record card will be made for 2018. The proposed value of \$231,735 reflects no change". Eric had a handout for the Board and discussed his property and other properties in the subdivision. Christine spoke of the valuation process. Board discussed the information. Motion Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation to value at \$231,735. Vote-Aye: Dethlefs, Lorenzen, Andreasen, and Kruger. Nay: Kramer. Absent: Frahm and Anderson. Motion carried.

William Burdess (S1/2NE1/4NW1/4 & SE1/4NW1/4 Sec. 33-18-12) William Burdess was present. Clerk read protest, then recommendation of County Referee and Assessor "The property owner is protesting issues similar to those protested in prior years, and presently being addressed by the Appeals Court. I recommend consulting with the County Attorney on this protest." Burdess brought handouts and read through the information at length, which concerned both protests. Motion by Kruger and second by Dethlefs to concur with Referee and County Assessor's recommendation to uphold valuation at \$336,545 and refer to Co Atty. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, and Kruger. Nay: None. Absent: Frahm and Anderson. Motion carried.

William Burdess (S1/2SW1/4 Sec 28-18-12) William Burdess was present. Clerk read protest, then recommendation of County Referee and Assessor. Referee stated "The property owner is protesting issues similar to those protested in prior years, and presently being addressed by the Appeals Court. I recommend consulting with the County Attorney on this protest". Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation to uphold valuation at \$363,815 and refer to Co Atty. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, and Kruger. Nay: None. Absent: Frahm and Anderson. Motion carried.

Donovan Uhing (Lakeland Estates, Lot 21 Blk 7) Donovan Uhing was present. Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner did not provide any relevant information pertaining to market value. The owner was concerned with the increase that has occurred of the past 5 years to his property. The owner stated that other houses in the area have been updated and did not go up as much as his. NE Department of Revenue statistics

indicated the assessed values for Lakeland Development were not in compliance with State Statutes (92% to 100%). Washington County Assessors' office raised all houses in Lakeland 10% to bring the assessed values in compliance with the state statutes. The proposed value of \$246,685 reflects no change." Uhing discussed his property and other properties in the subdivision with the Board. Motion Kruger and second by Kramer to concur with Referee and County Assessor's recommendation to value at \$246,685. Anderson was present at this time. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, and Kruger. Nay: None. Anderson abstained. Absent: Frahm. Motion carried.

Benjamin & Elaine Gossman (Tax Lot 60 Sec. 10-17-12) Owner signed waiver. Referee stated "I recommend no change. The property owner was concerned with the increase in value that occurred in one year. The cause of Washington County's increases was due to land use changes initiated by the Assessor's office. A county ag use review was completed in this area for the 2017 assessment year. All properties in the area were reviewed and classified utilizing the same guidelines. After a phone conversation with the referee, the property owner stated that they wanted to withdraw the protest and would sign a waiver." Proposed value of \$6,625 reflects no change. Motion by Kruger and second by Andreasen to concur with the Referee and County Assessor's recommendation to value at \$6,625. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, Anderson and Kruger. Nay: None. Absent: Frahm. Motion carried.

Arron Norman (Lakeland Est 3rd Add, Lot 6 Block 30) 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 the condition of the house needed to be adjusted." The proposed value of \$148,270 reflects that change. Motion by Andreasen and second by Kramer to concur with the Referee and County Assessor's recommendation to value at \$148,270. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, Anderson and Kruger. Nay: None. Absent: Frahm. Motion carried.

Thomas & Susan Townsend (Surrey Hills, Lot 15) 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 the quality of the interior of the house was not comparable to the exterior. During a relist the quality was changed to Very Good+ and after the inspection by taking into consideration of the inside of it and corrections to the property record card it was decided to change the quality to Very Good." The proposed value of \$434,145 reflects those changes. Motion by Andreasen and second by Kramer to concur with the Referee and County Assessor's recommendation to value at \$434,145. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, Anderson and Kruger. Nay: None. Absent: Frahm. Motion carried.

RJ Acres – Randy Jensen (Tax Lot 13 Sec. 33-19-11) Owner signed waiver. Referee stated "I recommend adjusting the assessed value of the house and hog buildings 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 inspection revealed that the house was not livable, and some of the hog buildings were not usable. The county records were corrected resulting in a lower value on the house and hog buildings." The proposed value of \$115,880 reflects those changes. Motion by Kruger and second by Andreasen to concur with the Referee and County Assessor's recommendation to value at \$115,880. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, Anderson and Kruger. Nay: None. Absent: Frahm. Motion carried.

Loren Cohrs (Tax Lot 69, Sec.32-17-11, Washington Village) 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 resulted in a correction to the property record card. The inspection revealed that tank sizes and ages were incorrect. The county records were corrected resulting in a lower value. The proposed value of \$63,725 reflects that change." Motion by Dethlefs and second by Andreasen to concur with the Referee and County Assessor's recommendation to value at \$63,725. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, Anderson and Kruger. Nay: None. Absent: Frahm. Motion carried.

Duncan, James & JoAnn (Tax Lots 10 & 11 Sec. 21-17-12) Owner signed waiver. Referee stated "I recommend no change. After a meeting with the Referee, the property owner stated that they wanted to withdraw the protest. The proposed value of \$363,020 reflects no change." Motion by Kruger and second by Andreasen to concur with the Referee and County Assessor's recommendation to value at \$363,020. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, Anderson and Kruger. Nay: None. Absent: Frahm. Motion carried.

Duncan, James & JoAnn (Tax Lot 146 Section 14-18-11) Owner signed waiver. Referee stated "I recommend no change. The property owner was concerned with the increase in value that occurred in one year. The cause of Washington County's increase was due to land use changes initiated by the Assessor's office, an agricultural land use review was completed for the 2017 assessment year for this area. All properties were reviewed and classified utilizing the same guidelines. After a review of FSA use maps no change was justified. The proposed value of \$92,825 reflects no change." Motion by Andreasen and second by

Kruger to concur with the Referee and County Assessor's recommendation to value at \$92,825. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, Anderson and Kruger. Nay: None. Absent: Frahm. Motion carried.

Melvin Gieselmann (SW¼SW¼ Sec. 4-18-10) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on a FSA map showing more grass than property record card showed. The proposed value of \$283,040 reflects that change. Motion by Kramer and second by Kruger to concur with the Referee and County Assessor's recommendation to value at \$283,040." Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, Anderson and Kruger. Nay: None. Absent: Frahm. Motion carried.

William Scott Neal (Tax Lot 78 Sec.29-17-13) Owner signed waiver. Referee stated "I recommend adjusting the assessed value due to information provided by the property owner and the County's GIS map. The proposed value of \$178,410 reflects that change." Motion by Kramer and second by Kruger to concur with the Referee and County Assessor's recommendation to value at \$178,410. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, Anderson and Kruger. Nay: None. Absent: Frahm. Motion carried.

Lorraine Smart (Tax Lot 8, Sec 29-19-11) No one was present. Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property was concerned with the increase in value that occurred in one year. The causes of Washington County's increase were due to land use changes initiated by the Assessor's office, a county wide review was completed for the 2017 assessment year. All properties were reviewed and classified utilizing the same guidelines. After a phone conversation with the referee, the property owner stated they wanted to withdraw the protest. The proposed value of \$132,845 reflects no change." Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation to value at \$132,845. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, Anderson and Kruger. Nay: None. Absent: Frahm. Motion carried.

Motion by Kramer and second by Kruger to recess at 2:50 PM and reconvene at 3:00 PM. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, Anderson and Kruger. Nay: None. Absent: Frahm. Motion carried.

At 3:00 Board reconvened. Motion by Anderson and second by Kruger that the agenda for the regular July 11, 2017 Board of Equalization meeting be approved. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, Anderson and Kruger. Nay: None. Absent: Frahm. Motion carried. Motion by Andreasen and second by Anderson that the rules be suspended and that the minutes of the June 27 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: Dethlefs, Kramer, Lorenzen, Andreasen, Anderson and Kruger. Nay: None. Absent: Frahm. Motion carried.

It was moved by Kramer and seconded by Anderson to approve Corrections #6825- #6827 as presented by the Assessor. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, Anderson and Kruger. Nay: None. Absent: Frahm. Motion carried. There were no valuation changes.

Chairman opened a Public Hearing on a Permissive Exemption Application on Lot 8, Southfork Add, Blair City for St. Frances Church-parish building site. Assessor had requested a sign be posted as to the future use of the property. Sign was posted, Assessor recommended approving the application. Chairman closed the public hearing. Motion by Anderson and second by Dethlefs to approve the Permissive Exemption Application on Lot 8, Southfork Add, Blair City for St. Frances Church-parish. Vote-Aye: Dethlefs, Kramer, Lorenzen, Andreasen, Anderson and Kruger. Nay: None. Absent: Frahm. Motion carried.

At 3:10 P.M., there being no further business to come before the Board of Equalization at this time, it was moved by Anderson and second by Dethlefs to adjourn meeting until the next Board of Equalization meeting date, July 25, 2017. 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 11, 2017 meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk