

**July 20, 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 regular session at 9:00 AM on Thursday July 20, 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: Lisa Kramer, Steven Kruger, and Bob Frahm. Absent: Steve Dethlefs, Andy Andreasen and Jay Anderson 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 the July 20, 2017 meeting of the Board of Equalization. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

**Protests with waivers:**

Judith Hargroder (Southfork Add. Lot 6, Blair City): Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. There was recently a comparable single lot sale in the subdivision for \$25,000." The proposed value for \$25,000 reflects that change. Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$25,000. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Judith Hargroder (Southfork Add. Lot 7, Blair City): Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. There was recently a comparable single lot sale in the subdivision for \$25,000." The proposed value for \$25,000 reflects that change. Motion by Kramer and second by Frahm to concur with the recommendation of the Referee and County Assessor to value at \$25,000. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Lori Wheat (TLs 13 & 18 Sec. 33-18-11) Owner signed waiver. Referee stated "I recommend adjusting the assessed value due to information the property owner provided and an application for Greenbelt. The property owner provided information that a building was removed before the first of the year and our County records agreed." The proposed value reflects of \$132,660 reflects those changes. Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$132,660. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

John Camden (TLs 20 & 33 Sec. 33-18-11) 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 there was unrepaired hail damage and a change in condition was needed on the house and several buildings." The proposed value of \$232,265 reflects that change. Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$232,265. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Jon Oltjenbruns (TL 12 Sec. 18-19-10) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The property owner provided proof of buildings being removed before January 1<sup>st</sup>." The proposed value of \$177,480 reflects the removal of those buildings. Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$177,480. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Russell Masloski (TLs 168 & 171 Sec. 31-17-13) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and an aerial photo by the County. The photo showed there was no dry ground." The proposed value of \$189,770 reflects that change. Motion by Kramer and second by Kruger to concur with the recommendation of the Referee and County Assessor to value at \$189,770. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

William Iske (Lakeland Estates 2<sup>nd</sup> Add. Lot 7 Blk 14) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and an interior inspection done by the County Reviewers. The inspection revealed that there hasn't been any updates over the previous years and the condition was different than what we had listed." The proposed value of \$136,965 reflects that change. Motion by Kramer and second by Kruger to concur with the recommendation of the Referee and County Assessor to value at \$136,965. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Thomas W. Brown (Washington Park Add. Lot 2, Blair City) 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 purchased the property for \$135,000 on 9/29/2016. I recommend adjusting the assessed value to the purchase price." The proposed value reflects of \$135,000 reflects those changes. Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$135,000. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Peter Suurvarik (TL 162 Sec. 2-17-12) 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 resulted in a correction to the amount of finish sq. ft. in the basement. The county records were corrected resulting in a lower value on the house." The proposed value of \$488,035 reflects that change. Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$488,035. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Noel Peters (E1/2SW1/4 Sec 7-19-10) 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 resulted in a correction to the property record card. The inspection revealed that the house was not livable and some of the building were not usable. The county records were corrected resulting a lower value on the house and buildings." The proposed value of \$514,060 reflects that change. Motion by Kruger and second by Frahm to concur with the recommendation of the Referee and County Assessor to value at \$514,060. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Sean McGarry (Northwoods Estates Lot 27) 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 purchased the property for \$735,000 on 9/23/2016. I recommend adjusting the assessed value to the purchase price." The proposed value of \$735,000 reflects those changes. Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$735,000. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Glenn Osika (Eagle View Subd. Lot 23) 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 resulted in a correction to the condition of the property. The county records were corrected resulting in a lower value on the house." The proposed value of \$301,810 reflects that change. Motion by Kramer and second by Frahm to concur with the recommendation of the Referee and County Assessor to value at \$301,810. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Robert Risney (TLs 19, 20, & 21 Sec. 1-17-12) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The property owner provided information showing that the property is no longer being farmed. The County Assessor's office has changed the classification from the agricultural to rock quarry." The proposed value reflects of \$945,140 reflects that change. Motion by Kramer and second by Kruger to concur with the recommendation of the Referee and County Assessor to value at \$945,140. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Beverly Dawson (Pt of Lot 7 & 8, ½ Vac Alley & 12<sup>th</sup> St. & ROW Blk 52 Ft. Calhoun) Owner signed waiver. Referee stated "I recommend no change. The property owner did not provide any information pertaining to market value. The owner was concerned with the increase in value which was added for 2017. A building permit was issued in 2016, the permit was for remodel of Deck/Patio/Porches and Gazebo. An exterior review of the property also revealed new siding and windows. Adjustments were made to the depreciation for the changes. The proposed value of \$284,450 reflects no change." Motion by Kruger and second by Frahm to concur with the recommendation of the Referee and County Assessor to value at \$284,450. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Dale Langendorfer (Larsen & Jipp 1<sup>st</sup> Add. Lot 2, Blair City) Owner signed waiver. Referee said "I recommend adjusting the assessed value based on information provided by the property owner and an interior inspection done by the County Reviewers. The property owner provided a current appraisal that indicated a value of \$95,000. The inspection revealed that the condition was different than what we had listed." The proposed value of \$95,005 reflects that change to condition and the current appraisal. Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$95,005. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Michael & Sara Bach (TL 109 & 110 Sec. 11-17-12) Owner signed waiver. Referee stated "The property owner was concerned with the increase in value for 2017. The cause of the subject property's increase was due to an exterior review of rural subdivision that was completed for the 2017 assessment year. As a result of that review, the condition was changed from average to average+. All properties were reviewed and classified utilizing the same guidelines. 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 resulted in a correction to the amount of finished sq. ft. in the basement. The county record was corrected resulting in a lower value on the house. The proposed value of \$332,760 reflects that change." Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$332,760. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Riverview Park (TL 44 Sec. 29-19-12) Owner signed waiver. Referee stated "The property owner was concerned with the increase in value for 2017. The cause of the subject property's increase was due to a review of all river front recreational properties for the 2017 assessment year. The property owner submitted documented cost for development of camp sites. Actual cost information submitted by the property owner were lower than the assessed value. All cost estimates for camp sites located in Washington County are calculated from the Marshall & Swift Cost service. After reviewing the type of amenities, some cost estimates were lowered from Average to Low cost. The proposed value of \$970,155 reflects that change." Motion by Kruger and second by Frahm to concur with the recommendation of the Referee and County Assessor to value at \$970,155. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

### **Protests**

Corbion-MarksNelson CPA (Lactic acid production facility located at Cargill 12B) No one was present. Referee stated "I recommend no change. The property owner stated the assessed value exceeds fair market value and would submit additional information. Additional information was submitted by email on 7/14/2017. The information was submitted to late to be reviewed and there was not a requested value." The proposed value of \$4,680,300 reflects no change. Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$4,680,300. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried. Board discussed TERC process with Assessor.

Corbion-MarksNelson CPA (Lactic acid production facility located at Cargill 12B) No one was present. Referee stated "I recommend no change. The property owner stated the assessed value exceeds fair market value and would submit

additional information. Additional information was submitted by email on 7/14/2017. The information was submitted to late to be reviewed and there was not a requested value.” The proposed value of \$5,916,300 reflects no change. Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$5,916,300. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Christopher Hendricks (Roselyn Ridge Estates Lot 1) No one was present. Referee stated “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 2017. A County-wide review of rural subdivision was completed for the 2017 assessment year. All properties were reviewed and classified utilizing the same guidelines. The exterior review in 2016 for 2017 resulted in a change to the condition (average, to average+). An on-site inspection was scheduled, and later cancelled by the property owner. The property was purchase in 2016 for \$230,000.” The proposed value of \$211,310 reflects no change. Motion by Kruger and second by Frahm to concur with the recommendation of the Referee and County Assessor to value at \$211,310. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Nicolas Bell (TL 42 Sec. 31-18-9) No one was present. Referee stated “I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers. The inspection revealed that the ground should stay classified as grass.” The proposed value of 237,360 reflects that change. Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$237,360. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Bruce Halldorson (Lakeland Estates 3<sup>rd</sup> Add. Rev. Lot 22 Blk 29) No one was present. 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 home needed to be adjusted.” The proposed value of \$221,265 reflects that change. Motion by Kruger and second by Frahm to concur with the recommendation of the Referee and County Assessor to value at \$221,265. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Brett Foster (TL 41 Sec. 26-17-12) No one was present. Referee stated “I recommend no change. The property owner did not provide any relevant information pertaining to market value. The owner did not show or call for the referee appointment and also refused a physical inspection.” The proposed value of \$297,670 reflects no change. Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$297,670. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Anthony Bonacci-David Drew, Atty (N1/2NE1/4SE1/4 Sec. 20-17-12) Atty David Drew, Anthony Bonacci and Scott McQueen, Appraiser were present. Referee stated “I recommend no change. The property owner states that According to the Nebraska Department of Environmental Quality the site is a registered closed landfill. Within the NEDEQ records, the subject site is referred to as the Wes Short Sanitation Inc. with a facility ID# 88756 (it is listed on the NEDEQ Closed Landfill List). According to NEDEQ records, they could confirm the site was no longer operating as a landfill by 1993. An appraisal was submitted by the property owner’s representative. The appraisal indicated that having the site’s previous operation as a landfill, and specifically a solid waste disposal area, subjects the property to the regulations of Title 132, chapter 3 -Criteria for Municipal Solid Waste Disposal. In the opinion of the Appraiser (Scott McQueen, Certified General Appraiser), the site does not demonstrate an adequate final cover as evidenced by the exposed debris commonly found across the site. Further agricultural use should not be permitted, and has not shown to be allowed even if a compliant final cover is provided. In the appraiser’s opinion, the site should be utilized for recreational purposes. If the site is subject to Title 132 it appears that NEDEQ is not policing or enforcing state regulations. The Washington County Assessor’s office completed a land use review for the subject property in 2016 for the 2017 assessment year. At the time of the review, the property was being used for agricultural purposes and valued at that use. All properties in this area were reviewed and classified utilizing the same guidelines. The property owner was asked to submit FSA use maps. It does not appeared that the property owner has been stopped from utilizing the site for row crop use (County records indicate the site was approved for greenbelt on 4/16/2001). The proposed value of \$86,455 reflects no change.” Attorney Drew handed out information to the Board and said the basis of contesting the valuation is that when Bonacci bought the ground in Aug. 2015, it was not disclosed the property had previously been used as a solid waste facility aka dump site. When the vegetation died down it became apparent there were many items

and trash on the property. Drew contacted Dept of Environmental Quality and they discussed the need for an 18" cap of dirt between the closed landfill and the surface and every buyer subsequent to the closing can't disturb that cap. Drew went through the information and had photos of the area. Chairman asked if they had done borings to determine the depth of the cap. Mencke discussed the property and had an aerial photo. McQueen discussed his appraisal report. Mr Bonacci talked about the property. Board discussed the information. Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$86,455. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Anthony Bonacci-David Drew, Atty (SE1/4NE1/4 Sec. 20-17-12) Atty David Drew, Anthony Bonacci and Scott McQueen, Appraiser were present. Referee stated "I recommend no change. The property owner states that According to the Nebraska Department of Environmental Quality the site is a registered closed landfill. Within the NEDEQ records, the subject site is referred to as the Wes Short Sanitation Inc. with a facility ID# 88756 (it is listed on the NEDEQ Closed Landfill List). According to NEDEQ records, they could confirm the site was no longer operating as a landfill by 1993. An appraisal was submitted by the property owner's representative. The appraisal indicated that having the site's previous operation as a landfill, and specifically a solid waste disposal area, subjects the property to the regulations of Title 132, chapter 3 -Criteria for Municipal Solid Waste Disposal. In the opinion of the Appraiser (Scott McQueen, Certified General Appraiser), the site does not demonstrate an adequate final cover as evidenced by the exposed debris commonly found across the site. Further agricultural use should not be permitted, and has not shown to be allowed even if a compliant final cover is provided. In the appraiser's opinion, the site should be utilized for recreational purposes. If the site is subject to Title 132 it appears that NEDEQ is not policing or enforcing state regulations. The Washington County Assessor's office completed a land use review for the subject property in 2016 for the 2017 assessment year. At the time of the review, the property was being used for agricultural purposes and valued at that use. All properties in this area were reviewed and classified utilizing the same guidelines. The property owner was asked to submit FSA use maps. It does not appear that the property owner has been stopped from utilizing the site for row crop use (County records indicate the site was approved for greenbelt on 4/16/2001). The proposed value of \$225,855 reflects no change. Drew said the previous testimony given applied to both parcels. Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$225,855. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Wal-Mart (Hayden Place Replat One Lot 1, Blair City) No one was present. Referee stated "I recommend no change. The property owner did not provide any relevant information pertaining to market value." The proposed value of \$9,408,955 reflects no change. Motion by Kruger and second by Frahm to concur with the recommendation of the Referee and County Assessor to value at \$9,408.55. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Melinda Barthel (Lakeland Estates Lot 23 Blk 2) No one was present. Referee stated "I recommend no change. The property owner was concerned with the increase in value that occurred in one year and equalization with other houses in his subdivision. An on-site inspection was done by the County Reviewers. The inspection revealed that the county's property record card was correct. Nebraska Property Assessment sales review indicated that the houses in Lakeland subdivision were selling approximately 10% higher than their assessed values. All of Lakeland was adjusted up 10% to be in compliance with State Statutes." The proposed value of \$146,545 reflects no change. Motion by Kruger and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$146,545. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

Mindy Ruffalo (NE1/4SW1/4 & TLS 41, 48, & 49 Sec. 25-17-12) No one was present. 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 in this area by the Assessor's office. A county ag use review in this area was completed for the 2017 assessment year. All properties in the area were reviewed and classified utilizing the same guidelines. The property owner called the Clerk's office to withdraw with meeting with the Referee and BOE. The proposed value of \$200,105 reflects no change. Motion by Frahm and second by Kramer to concur with the recommendation of the Referee and County Assessor to value at \$200,105. Vote-Aye: Kramer, Frahm, Lorenzen, and Kruger. Nay: None. Absent: Dethlefs, Anderson and Andreasen. Motion carried.

At 11:50., there being no further business to come before the Board of Equalization at this time, it was moved by Kruger and second by Kramer 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 20, 2017 meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk