

July 25, 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 to hear property valuation protests at 2:00 p.m. on Tuesday, July 25, 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 declared the meeting for July 25, 2017 was in session and that the meeting is being recorded. Chairman made note that the Open Meetings Law is posted on the door and the north wall. Present: Chairman Carl Lorenzen, Board Members, Steve Dethlefs, Bob Frahm, Steven Kruger, Andy Andreasen and Jay Anderson. Lisa Kramer absent. Also present, County Clerk Merry Truhlsen, County Assessor Steve Mencke, Deputy Jean Ray and Robin Andreasen.

Motion Kruger second Anderson to approve agenda for July 25, 2017. Vote- Aye: Dethlefs, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried. Motion Andreasen second Dethlefs to approve minutes of the July 11 meeting. Vote- Aye: Dethlefs, Frahm, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried.

Christine Ostronic (Spring Valley, Part of Lots 3 & 4 Blk 1) Christine was present. Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner was concerned with the increase in value for 2017, and appearance of other properties in the neighborhood that might affect the value of the subject property. The cause of the subject property's increase was due to an exterior review of rural subdivision's that was completed for the 2017 assessment year. As a result of the review, the condition was changed from Average to Average+. All properties were reviewed and classified utilizing the same guidelines. The Assessor's office does mass appraisal, and does not adjust the value of property for items that are not located on the subject property. Offensive items such as junk vehicles can be there one day and gone the next. The property owner did not provide any relevant information pertaining to market value." The proposed value of \$222,950 reflects no change. Christine discussed the increase in her valuation and that the adjacent property is a junkyard which has devalued her property. Board and Assessor discussed the information. Motion by Kruger and second by Anderson to concur with Referee and County Assessor's recommendation to value at \$222,950. Vote- Aye: Dethlefs, Frahm, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried.

Michael Herzog (Spring Valley, Part of Lots 4 & 3 Blk 1) Michael and Christine Herzog 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 property owner was also concerned with the appearance of other properties in his neighborhood that might affect the value of their property. The Assessor's office does mass appraisal, and does not adjust the value of property for items that are not located on the subject property. Offensive items such as junk vehicles can be there one day and gone the next." The proposed value of \$268,390 reflects no change. Michael talked about sharing a driveway with Michael Pick and the damage to the road with the commercial salvage yard traffic. Board and Assessor discussed the information. Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation to value at \$268,390. Vote- Aye: Dethlefs, Frahm, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried.

Robert Nieto (Nieto Valley Lot 1) Robert was present. 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 an on-site inspection done by the County Reviewers. The inspection revealed square footage of the house and basement needed to be adjusted along with a deck that had been replaced with patio. The property owner was also concerned with the appearance of other properties in his neighborhood that might affect the value of his property. The Assessor's office does mass appraisal, and does not adjust the value of property for items that are not located on the subject property. Offensive items such as junk vehicles can be there one day and gone the next. The property owner did not provide any relevant information pertaining to market value. The proposed value of \$287,760 reflects those changes made to the house." Robert discussed his reasons for protesting and said the junkyard is a detriment to the neighborhood. Board and Assessor discussed the information. Motion by Kruger and second by Frahm to concur with Referee and County Assessor's recommendation to value at \$287,760. Vote- Aye: Kruger, Frahm, Lorenzen, Andreasen and Anderson. Nay: Dethlefs. Lisa Kramer absent. Motion carried.

Doug Watson (Spring Valley Rev Lot 6 Blk 2) Doug 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 property owner was also concerned with the appearance of other properties in his neighborhood that might affect the value of their property. The Assessor's office does mass appraisal, and does not adjust the value of property for items that are not located on the subject property. Offensive items such as junk vehicles can be there one day and gone the next." The proposed value of \$277,510 reflects no change. Doug said his complaint is that the neighbor is operating a junkyard. Carol Ramspot talked about the last Court case with Michael Pick. Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation to value at \$277,510. Vote- Aye: Dethlefs, Frahm, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried.

Mardell Enterprises-John O'Dell (S $\frac{1}{2}$ NW $\frac{1}{4}$ NE $\frac{1}{4}$, S $\frac{1}{2}$ NE $\frac{1}{4}$ NW $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$, SW $\frac{1}{4}$ NE $\frac{1}{4}$, N $\frac{1}{2}$ SE $\frac{1}{4}$ & TLs 3 & 7, Sec 33-18-10) John and Marcia O'Dell 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 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 in this area. All properties were reviewed and classified utilizing the same guidelines. The property owner did provide information showing that the site is contaminated with TCE (Trichloroethylene). The land is presently undergoing a decontamination process. Unless a loss in value related to the contamination can be calculated, or provided by the property owner, the Assessor's Office is required to equalize the value with similar land. The proposed value or \$1,194,930 reflects no change. John and Marcia discussed the property. Mencke discussed the acres converted from grassland to crops. Motion by Kruger and second by Anderson to concur with Referee and County Assessor's recommendation to value at \$1,194,930. Vote- Aye: Dethlefs, Kruger, Frahm, Lorenzen and Andreasen. Nay: Anderson. Lisa Kramer absent. Motion carried.

Amorette Nelson (Lakeland Estates 2nd Add. Lot 4 Blk 19) 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 Quality & Condition needed to be adjusted." The proposed value of \$161,685 reflects those changes. Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation to value at \$161,685. Vote- Aye: Dethlefs, Frahm, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried.

RJT Elkhorn River Ranch-Robert Tessari (S1/2SW1/4 Sec. 29-17-10) Owner signed waiver. Referee stated "I recommend adjusting the assessed value due to the information provided by the property owner. The property owner had an FSA map that showed the dry acres to be different than listed on the property record card and also showed no access to salvaged buildings." The proposed value of \$267,280 reflects those changes. Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation to value at \$267,280. Vote- Aye: Dethlefs, Frahm, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried.

RJT Elkhorn River Ranch-Robert Tessari (TL 18 Sec. 32-17-10) Owner signed waiver. Referee stated "I recommend no change. The property owner provided FSA maps that agreed with our property record card." The proposed value of \$6,985 reflects no change. Motion by Andreasen and second by Anderson to concur with Referee and County Assessor's recommendation to value at \$6,985. Vote- Aye: Dethlefs, Frahm, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried.

RJT Elkhorn River Ranch-Robert Tessari (E1/2SE1/4 NW1/4, W1/2W1/2 SW1/4 NE1/4 Sec 32-17-10) Owner signed waiver. Referee stated "I recommend no change. The property owner provided FSA maps that agreed with our property record card." The proposed value of \$115,950 reflects no change. Motion by Andreasen and second by Frahm to concur with Referee and County Assessor's recommendation to value at \$115,950. Vote- Aye: Dethlefs, Frahm, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried.

RJT Elkhorn River Ranch-Robert Tessari (E1/2SW1/4NE1/4, E1/2W1/2SW1/4NE1/4 & TL 19 & 21 Sec. 32-17-10) Owner signed waiver. Referee stated "I recommend adjusting the assessed value due to the information provided by the property owner. The property owner had an FSA map that showed the dry acres to be different than listed on the property record card." The proposed value of \$202,685 reflects that change. Motion by Kruger and second by Anderson to concur with Referee and County Assessor's recommendation to value at \$202,685. Vote- Aye: Dethlefs, Frahm, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried.

RJT Elkhorn River Ranch-Robert Tessari (W1/2SW1/4 Sec 32-17-10) Owner signed waiver. Referee stated "I recommend adjusting the assessed value due to the information provided by the property owner. The property owner had an FSA map that

showed the dry acres to be different than listed on the property record card and also the wire corn crib is unusable.” The proposed value of \$127,775 reflects those changes. Motion by Anderson and second by Frahm to concur with Referee and County Assessor’s recommendation to value at \$127,775. Vote- Aye: Dethlefs, Frahm, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried.

RJT Elkhorn River Ranch-Robert Tessari (TL 31, Sec. 33-17-10) 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 did not provide and relevant information pertaining to market value of the house. The inspection revealed that the property record card was carrying subterranean garage which had at some point been taken out and now was unfinished basement. The property owner provided a USDA map showing the number of acres classified as agricultural land was less than the county records indicated. Part of the land classified as Grass was changed to Waste. The County 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 \$691,465 reflect those changes. Motion by Andreasen and second by Anderson to concur with Referee and County Assessor’s recommendation to value at \$691,465. Vote- Aye: Dethlefs, Frahm, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried.

Gary Bender (Lot 18 Clearwater Creek) 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 personal property value that was included with the purchase price of the property.” The proposed value of \$540,000 reflects the change after removing the personal property from the purchase price. Motion by Kruger and second by Anderson to concur with Referee and County Assessor’s recommendation to value at \$540,000. Vote- Aye: Dethlefs, Frahm, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried.

Merry Truhlsen left the meeting at 3:15 PM and Deputy County Clerk Carol Kuhr was present. Mencke discussed valuation changes. It was moved by Anderson and seconded by Kruger to approve valuation changes for 7-25-17 as presented by the Assessor. Vote- Aye: Dethlefs, Frahm, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried.

Motion by Kruger and second by Andreasen to accept the Assessor’s 3 Year Plan of Assessment and place on file. Mencke discussed the plan. Vote- Aye: Dethlefs, Frahm, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried.

The following correspondence was received: Kuhr read a letter from William Burdess. It was moved by Kruger and seconded by Andreasen that the correspondence be received and placed on file. Vote- Aye: Dethlefs, Frahm, Kruger, Lorenzen, Andreasen and Anderson. Nay: None. Lisa Kramer absent. Motion carried.

At 3:20 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 Andreasen to adjourn meeting until the next Board of Equalization meeting date, August 8, 2017. All members present voted aye, Chairman declared meeting adjourned.