

July 10, 2018 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 at 10:00 AM. on Tuesday, July 10, 2018 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 Steve Dethlefs, County Board Members: Carl Lorenzen, Lisa Kramer and Steven Kruger. Absent: Bob Frahm, Andy Andreasen and Jay Anderson. Also present, County Clerk Merry Truhlsen, County Assessor Steve Mencke, Deputy Jean Ray and County Reviewer Deb Lupardus.

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 10, 2018 meeting of the Board of Equalization. Vote- Aye: Dethlefs, Kramer, Lorenzen and Kruger. Nay: None. Motion carried.

Property Valuation Protests

Thomas Townsend (Surrey Hills Sub Lot 15). Thomas Townsend was present. Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner did bring in comparables but they were not relevant information pertaining to market value of the subject property. An on-site inspection was done by the Co Reviewers. The inspection revealed that the County Property card was correct. The proposed value of \$475,960 reflects no change." Townsend discussed his property and the comparables used. Assessor spoke. Motion by Lorenzen second by Kramer to concur with Referee and County Assessor's recommendation to value at \$475,960. Vote- Aye: Dethlefs, Kramer, Lorenzen and Kruger. Nay: None. Motion carried.

Matthew Hover (Allen Hills Sub. Lot 42). Matthew Hover was present. Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner has submitted an appraisal update &/or completion report (as of 3/21/2017). The report shows an original appraised value for the subject of \$365,000 on 6/13/2016. The intended use of the appraisal update is for the lender/client to evaluate the property that is the subject of the report to determine if the property has declined in value since the date of the original appraisal for a mortgage finance transaction. The appraiser certified that the market value of the property has not declined since the effective date on the prior appraisal and the market has remained relatively stable with some increase in value. The property owner also submitted information on 3 comparable properties. The comparison revealed a value per square ft of the subject to be \$131.24 per sq ft and comparable #1 \$139.54, comparable #2 \$151,81 and comparable #3 \$141.03. The proposed value of \$390,625 reflects no change." Hover discussed the property. Mencke spoke. Motion by Lorenzen second by Kruger to concur with Referee and County Assessor's recommendation to value at \$390,625. Vote- Aye: Dethlefs, Kramer, Lorenzen and Kruger. Nay: None. Motion carried.

Peggy Clapper (TL 82-Sec 28-18-12. Clapper was not 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. An on-site inspection was done by the Co. Reviewers. The inspection revealed that the County Property record card was correct. The proposed value of \$190,865 reflects no change." Motion by Kruger second by Lorenzen to concur with Referee and County Assessor's recommendation to value at \$190,865. Vote- Aye: Dethlefs, Kramer, Lorenzen and Kruger. Nay: None. Motion carried.

Margaret Reeh (Southfork Addition, Lot 19, Blair City). Reeh was not present. Clerk read protest, then recommendation of County Referee and Assessor "I recommend adjusting the assessed value of the lots based on information provided by the property owner and an on-site inspection done by the County Reviewers. The inspection revealed that the wood deck had been

replace by a patio. Pictures regarding the topo issues with the lot and vacant houses in the subject neighborhood were provided. The property owner thinks these issues affect the value of the house. They did not provide any relevant market information as to how much those items affected the market value of the house. The County Assessor's office has adjusted the value for the wood deck. The proposed value of \$245,370 reflects that change." Motion by Kruger second by Lorenzen to concur with Referee and County Assessor's recommendation to value at \$245,370. Vote- Aye: Dethlefs, Kramer, Lorenzen and Kruger. Nay: None. Motion carried.

Property Valuation Protests with Waivers

John Albert Baker JR (Lots 1&2 Blk 109, Ft. Calhoun) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on a physical inspection done by the Co Reviewers and information provided by the property owner. The physical inspection showed the house had major damage and was unlivable at this time. The proposed value of \$32,955 reflects that condition." Motion by Lorenzen second by Kruger to concur with Referee and County Assessor's recommendation to value at \$32,955. Vote- Aye: Dethlefs, Kramer, Lorenzen and Kruger. Nay: None. Motion carried.

David Kaiser (Eagle View Sub Lot 22) Owner signed waiver. Referee stated "I recommend adjusting the assessed value of the lot based on information provided by the property owner and an on-site inspection done by the County Reviewer and Referee. The inspection revealed that over half of the lot is wet lands and waterways. There is a large sediment pond directly behind the subject lot. The pond over flows onto the subject lot every time it rains. Until the sediment pond is rebuilt the subject lot will continue to flood. I recommend reducing the full value of the lot by 50%. The indicated value is \$31,280. The proposed value of \$409,685 reflects that change." Motion by Lorenzen second by Kramer to concur with Referee and County Assessor's recommendation to value at \$409,685. Vote- Aye: Dethlefs, Kramer, Lorenzen and Kruger. Nay: None. Motion carried.

Kristie Nichols (Southfork Addition Lot 9, Blair City) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The owner recently purchased the property for \$21,500 on 4/11/17. The proposed value reflects that." Motion by Kruger second by Lorenzen to concur with Referee and County Assessor's recommendation to value at \$21,500. Vote- Aye: Dethlefs, Kramer, Lorenzen and Kruger. Nay: None. Motion carried.

Kristie Nichols (Southfork Addition Lot 10, Blair City) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The owner recently purchased the property for \$21,500 on 4/11/17. The proposed value reflects that." Motion by Kruger second by Kramer to concur with Referee and County Assessor's recommendation to value at \$21,500. Vote- Aye: Dethlefs, Kramer, Lorenzen and Kruger. Nay: None. Motion carried.

Karen Aman (Southfork Add. Lots 15-17, Blair City) Owner signed waiver. Referee stated "I recommend adjusting the assessed value of the lots based on information provided by the property owner and an on-site inspection done by the County Reviewers. The inspection revealed that the lots have topo issues and would need a lot of dirt work before they can be built on. The property owner also stated that they are in the process of selling the three lots for \$25,000. The protest asked that the value be adjusted back to the 2017 value (\$62,410). Based on the proposed sale price this seems reasonable. The proposed value reflects that change." Motion by Kramer second by Lorenzen to concur with Referee and County Assessor's recommendation to value at \$62,410. Vote- Aye: Dethlefs, Kramer, Lorenzen and Kruger. Nay: None. Motion carried.

Martin Marietta/David Young (TL 154 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 Reviewer & County Referee. The inspection revealed that the property had been totally demolished. The proposed value of \$76,275 reflects that change." Motion by Kruger second by Kramer to concur with Referee and County Assessor's recommendation to value at \$76,275. Vote- Aye: Dethlefs, Kramer, Lorenzen and Kruger. Nay: None. Motion carried.

Nancy Miller (Southern Heights Add. Lot 3 Blk 1, Ft. Calhoun). Owner signed waiver. Referee stated, "I recommend adjusting the assessed value due to an on-site inspection. The property owner finished the basement in 2017. The County Assessor classified the finish as partition finish. Actual cost provided by the property owner and a review of the basement finish revealed that it was more similar to a recreational finish. The property owner has compared their assessed value with other houses in the subdivision. The subject house is a 2 bedroom and they do not think it would sell as 3 bedroom houses. They are requesting a lower value because it only has 2 bedrooms. An on-site inspection was done by the County Reviewers that revealed that the basement finish should be changed to recreational finish. The county's property record card was corrected. The proposed value of \$215,065 reflects that change." Motion by Kruger second by Lorenzen to concur with Referee and County Assessor's recommendation to value at \$215,065. Vote- Aye: Dethlefs, Kramer, Lorenzen and Kruger. Nay: None. Motion carried.

Motion by Lorenzen and second by Kramer to recess at 11:20 A.M. and reconvene at 3:00 PM. All members present voted aye.

Chairman Dethlefs declared the meeting reconvened at 3:00 PM. Present: Chairman, Steve Dethlefs, County Board Members, Carl Lorenzen, Lisa Kramer, Bob Frahm, Andy Andreasen and Steven Kruger. Jay Anderson absent. Also present, County Clerk Merry Truhlsen, County Assessor Steve Mencke, Deputy Jean Ray and Deputy Co Atty Justin Hall.

Motion by Andreasen and second by Kruger that the rules be suspended and that the minutes of the June 26 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, Frahm, Andreasen and Kruger. Nay: None. Motion carried.

It was moved by Lorenzen and seconded by Kramer to approve Valuation Changes for 7-10-2018 as presented by the Assessor. Vote- Aye: Dethlefs, Kramer, Lorenzen, Frahm, Andreasen and Kruger. Nay: None. Motion carried. There were no corrections.

Mencke presented the 2018 Plan of Assessment for Assessment Years 2019, 2020 and 2021.

At 3:05 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 Lorenzen to adjourn meeting. All members present voted aye. Chairman declared meeting adjourned.

Attest:
Merry M. Truhlsen
Washington County Clerk

Steve Dethlefs, 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 10, 2018 meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk