

July 17, 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 to hear property valuation protests at 10:00 AM. on Tuesday, July 17, 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, Andy Andreasen and Steven Kruger. Absent: Lisa Kramer, Bob Frahm and Jay Anderson. Also present, County Clerk Merry Truhlsen, County Assessor Steve Mencke, Deputy Jean Ray, County Reviewer Deb Lupardus and Patrick Waldron, Nebr Dept of Revenue.

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 Andreasen to approve the agenda for the July 17, 2018 meeting of the Board of Equalization. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Roger Whitefoot (Lots 5&6 Blk 27, Fort Calhoun) Whitefoot was present. Clerk read protest then Referee's recommendation "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 County Reviewers. The inspection revealed that the County Property Record card was correct. The proposed value of \$328,390 reflects no change." Whitefoot discussed his property. Assessor spoke. Motion by Lorenzen and second by Kruger to concur with Referee and County Assessor's recommendation to value at \$328,390. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Mencke discussed changes in agricultural land Market Area 2 and presented a list of valuation changes regarding that. Board discussed the information. Motion Kruger second Lorenzen to approve Valuation Changes for July 17, 2018 as presented by the Assessor. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Michael & Lori Muller (Lot 4 Oak Park 4th Add.) 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 some changes needed to be made to the property record card. The proposed value of \$415,505 reflects that change." Motion by Lorenzen and second by Andreasen to concur with Referee and County Assessor's recommendation to value at \$415,505. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

David Halperin (Lot 4 Pioneer Hills) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The proposed value of \$476,125 reflects that change." Motion by Kruger and second by Lorenzen to concur with Referee and County Assessor's recommendation of \$476,125. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Jeff Pruess/J&R Store More LLC (TL 86 Sec 12-18-11 Blair City) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on a recent purchase price. The subject property along with 1 other parcel sold on 6/7/2017 for \$500,000. The property was listed with a real estate company and offered on the open market for many years. The proposed value would result in a total assessed value for the two parcels of \$596,000 which is above the purchase price. The proposed value of \$379,650 reflects those changes." Motion by Andreasen and second by Kruger to concur with Referee and County Assessor's recommendation of \$379,650. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Jeff Pruess/J&R Store More LLC (TL 125 Sec 12-18-11 Blair City) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on a recent purchase price. The subject property along with 1 other parcel sold on 6/7/2017 for \$500,000. The property was listed with a real estate company and offered on the open market for many years. The proposed value would result in a total assessed value for the two parcels of \$596,000 which is above the purchase price. The proposed value of \$120,350 reflects those changes." Motion by Andreasen and second by Kruger to concur with Referee and County Assessor's recommendation of \$120,350. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Thomas L. Bequette (TL 27 Sec 27-17-11) 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 that the property card needed to be adjusted. The proposed value of \$280,240 reflects that change." Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation of \$280,240. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Thomas L. Bequette (TL 16 Sec 27-17-11) Owner signed waiver. Referee stated "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 County Reviewers. The inspection revealed that the County Property Record card was correct. The proposed value of \$210,180 reflects no change." Motion by Lorenzen and second by Kruger to concur with Referee and County Assessor's recommendation of \$210,180. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Olivia A. Hoppe (Lot 16 Glen Oaks Subdivision) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on a recent sale of the subject property. The sale appears to be an arms-length sale. The property was sold at public auction. The proposed value of \$56,000 reflects that change." Motion by Lorenzen and second by Kruger to concur with Referee and County Assessor's recommendation of \$56,000. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Daniel Hunt (Lot 2 Korshoj Estates 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 inspection revealed that some changes needed to be made to the property record card. The proposed value of \$599,325 reflects that change." Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation of \$599,325. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Ronnie & Brenda Ruenholl (Rev. Lot 15 Blk 12 Lakeland Estates 2nd Add) 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 some changes needed to be made to the property record card. The proposed value of \$134,645 reflects that change." Motion by Andreasen and second by Kruger to concur with Referee and County Assessor's recommendation of \$134,645. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Roland Treu /Willi Treu Trust (Lot 20, Surrey Hills Subdivision) 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 basement finish & upper sq. ft. needed to be adjusted. The pool was also noted to be unusable. The proposed value of \$337,580 reflects that change." Motion by Lorenzen and second by Andreasen to concur with Referee and County Assessor's recommendation of \$337,580. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Timothy & Karleen Peterson (Lots 11&12 Blk 6 Shephard's 1st Add, Arlington 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 Reviewers. The inspection revealed that some changes needed to be made to the property record card. The proposed value of \$110,305 reflects those changes." Motion by Lorenzen and second by Kruger to concur with Referee and County Assessor's recommendation of \$110,305. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Warren Reeh (Wildwood Properties Lot 1) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information contained in the County Records which indicate this parcel is adjacent to other land farmed by the owner. The property owner has submitted a Special Valuation Application (Form 456) for this parcel that was approved by the County Assessor's Office. The proposed value of \$2,295 reflects that change." Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation of \$2,295. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Warren Reeh (Wildwood Properties Lots 2-4, 6-11, pt Lot 12) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information contained in the County Records which indicate this parcel is adjacent to other land farmed by the owner. The property owner has submitted a Special Valuation Application (Form 456) for this parcel that was approved by the County Assessor's Office. The proposed value of \$1,005 for Lot 2, \$1,440 for Lot 3, \$1,375 for Lot 4, \$1,810 for Lot 6, \$1,365 for Lot 7, \$1,525 for Lot 8, \$1,605 for Lot 9, \$1,485 for Lot 10, \$1,795 for Lot 11 and \$1,670 for part of Lot 12 reflects that change." Mencke said Reeh 's lots were greenbelted. Motion by Lorenzen and second by Kruger to concur with Referee and County Assessor's recommendation of \$1,005 for Lot 2, \$1,440 for Lot 3, \$1,375 for Lot 4, \$1,810 for Lot 6, \$1,365 for Lot 7, \$1,525 for Lot 8, \$1,605 for Lot 9, \$1,485 for Lot 10, \$1,795 for Lot 11 and \$1,670 for part of Lot 12. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Raymond & Marilyn Tyrakoski (Lot 11 Heidi Hollo West Subdivision) 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 there is a large drainage ditch at the south end of the property with an inadequate drainage tube. I recommend reducing the full value of the lot value by 50%. The indicated value is \$30,070. The proposed value of \$383,590 reflects that change." Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation of \$383,590. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Margaret Martin (Lot 9 & N17' Lot 8 & E5' of vac. alley, Larsen's 2nd Add. 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 inspection revealed that the property card needed to be adjusted. The proposed value of \$186,615 reflects that change." Motion by Lorenzen and second by Andreasen to concur with Referee and County Assessor's recommendation of \$186,615. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

David R. Buntain (Lot 1 Cottonwood Creek Subdivision) 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 card needed to be adjusted. The proposed value of \$553,950 reflects that change." Motion by Kruger and second by Lorenzen to concur with Referee and County Assessor's recommendation of \$553,950. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Christy & Douglas Corey (Lot 30, Ridgeview Estates, Blair City) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The inspection revealed that the property record card needed to be adjusted. The proposed value of \$285,000 reflects that change and the purchase price." Motion by Andreasen and second by Kruger to concur with Referee and County Assessor's recommendation of \$285,000. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

James J. Laughlin & Susan Traudt (Lot 10 Sherwood Acres Subdivision) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The inspection revealed that the property record card needed to be adjusted. The proposed value of \$306,880 reflects that change and the purchase price minus the Personal Property included in the sale." Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation of \$306,880. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Armor Blair LLC (Lot 3 Eastgate Plaza, Blair City) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewer and recent purchase price. The proposed value of \$850,000 reflects the purchase price." Motion by Andreasen and second by Lorenzen to concur with Referee and County Assessor's recommendation of \$850,000. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Shadrack E. Griebel (TLs 57&58 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 Reviewers. The inspection revealed that the property card needed to be adjusted. The proposed value of \$169,380 reflects that change." Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation of \$169,380. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Michael Procopio (Lot 19 Heidi Hollo West Subdivision) 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 card needed to be adjusted. The proposed value of \$325,930 reflects that change." Motion by Andreasen and second by Kruger to concur with Referee and County Assessor's recommendation of \$325,930. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

William Lienemann (TL 104 Sec 29-17-13) 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 card needed to be adjusted. The proposed value of \$329,880 reflects that change." Motion by Kruger and second by Lorenzen to concur with Referee and County Assessor's recommendation of \$329,880. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Lisa Meads (Lot17 Country Lands Subdivision) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers and recent purchase price. The inspection revealed that the property card needed to be adjusted." The proposed value of \$375,000 reflects that change and the purchase price. Motion by Kruger and second by Lorenzen to concur with Referee and County Assessor's recommendation of \$375,000. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

William Burdess (S1/2SW1/4 Sec 28-18-12) Burdess was present. Clerk read protest then Referee's recommendation "The property owner is protesting issues similar to those protested in prior years. I recommend consulting the County Attorney. The proposed value of \$342,410 reflects no change." County Attorney Scott VanderSchaaf was present. Burdess gave the Board a handout then read through the lengthy information which applied to both of his protests. Assessor spoke and had a handout for the Board. Co Atty spoke. Motion by Lorenzen and second by Andreasen to concur with Referee and County Assessor's recommendation of \$342,410. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

William Burdess (S1/2NE1/4NW1/4, SE1/4NW1/4 Sec 33-18-12) Burdess was present. Clerk read protest then Referee's recommendation "The property owner is protesting issues similar to those protested in prior years. I recommend consulting the County Attorney. The proposed value of \$330,210 reflects no change." Motion by Lorenzen and second by Kruger to concur with Referee and County Assessor's recommendation of \$330,210. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried. Co Atty left the meeting.

Elizabeth Sevcik (Lot 17 Clearwater Creek Subdivision) Sevcik was present. Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not provide any information pertaining to market value. The property owner also refused to allow an interior inspection. The proposed value of \$408,325 reflects no change." Sevcik discussed the property. Mencke spoke. Motion by Lorenzen and second by Kruger to concur with Referee and County Assessor's recommendation of \$408,325. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Gary Mathiesen (SE1/4 & TL 2 Sec. 13-19-10) Gary and Matt Mathiesen were present. Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value based on a previous FSA map that was filed in 2015. The proposed value of \$1,221,820 reflects that 2017 soil type and use." Gary and Matt spoke, Mencke spoke. Board discussed the property. Motion by Kruger and second by Lorenzen to concur with Referee and County Assessor's recommendation of \$1,221,820. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Jason C. Taullie (Lot 7 Spring Ridge Subdivision) No one was present. Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not attend the referee hearing or provide any information pertaining to market value. The property owner also refused to allow an interior inspection. The proposed value of \$463,650 reflects no change." Motion by Lorenzen and second by Kruger to concur with Referee and County Assessor's recommendation of \$463,650. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Riverview Park LLC (TL 44 Sec 29-19-12) No one was present. Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value based on information provided by the property owner and an on-site inspection done by the County Reviewer and County Referee. The inspection revealed that as of 1/1/2018 there were on 282 campsites. Additional concrete pads installed after 1/1/2018 will be added for 2019. The proposed value of \$1,460,955 reflects those changes." Motion by Lorenzen and second by Andreasen to concur with Referee and County Assessor's recommendation of \$1,460,955. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Judith J. Hargroder (Lot 7 Southfork Add. Blair City) No one was present. Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not attend the referee hearing or provide any information pertaining to market value. The property owner was concerned with the lot value due to a recent purchase. The lot was vacant at the time of purchase and now has been improved. The proposed value or \$232,445 reflects no change." Motion by Kruger and second by Lorenzen to concur with Referee and County Assessor's recommendation of \$232,445. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

At noon the Board recessed until 2:00 PM. Waldron left the meeting.

Raymond & Marilyn Tyrakoski (Lot 11 Heidi Hollo West Subdivision) Raymond and Marilyn were present. Motion by Lorenzen second by Kruger to rescind the action taken on Lot 11 Heidi Hollo to value at \$383,590, as it was thought they had signed a waiver and they did not. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried. Clerk read through the protest then Referee's recommendation to value at \$383,590. Raymond and Marilyn discussed the property and showed a video of the water on their lot. Mencke and Board discussed the property. Motion Lorenzen second Andreasen to adjust the value of the lot by \$10,000, for a total valuation of \$373,590. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Brenda Bosco (Lot 4 Quail Ridge Subdivision) Bosco was present. Clerk read protest then Referee's recommendation "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 County Reviewers. The inspection revealed that the County Property Record card was correct. The proposed value of \$517,920 reflects no change." Bosco discussed the property. Mencke spoke. Motion by Lorenzen and second by Kruger to concur with Referee and County Assessor's recommendation of \$517,920. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Gary Young (TL 78 Sec 14-17-12) No one was present. Clerk read protest then Referee's recommendation "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 some changes needed to be made to the property record card. The proposed value of \$229,335 reflects those changes." Motion by Kruger and second by Lorenzen to concur with Referee and County Assessor's recommendation of \$229,335. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

American Tower Co. c/o Property Tax Partners LLP (towers on TL 1 Sec 20-17-10; TL 37 Sec 13-17-12; TL 92 Sec 5-17-11; TLs 34&50 Sec 2-17-11). No one was present. Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not show for the hearing or provide any information pertaining to market value. The proposed value of \$52,785 for land and tower on TL 1 Sec 20-17-10; \$131,000 for tower on TL 37 Sec 13-17-12; \$131,000 for tower on TL 92 Sec 5-17-11; \$115,310 for tower on TLs 34&50 Sec 2-17-11 reflects no change." Motion by Lorenzen and second by Kruger to concur with Referee and County Assessor's recommendation of \$52,785 on TL 1 Sec 20-17-10; \$131,000 on TL 37 Sec 13-17-12; \$131,000 on TL 92 Sec 5-17-11 and \$115,310 on TLs 34&50 Sec 2-17-11. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Randall Plugge (Thomsen Add. Lots 8&9, W25' Lots 7 &10' Vac. Wilbur St., Blair City) No one was present. Clerk read protest then Referee's recommendation "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 card needed to be adjusted. The proposed value of \$165,085 reflects that change." Motion by Andreasen and second by Lorenzen to concur with Referee and County Assessor's recommendation of \$165,085 Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Jay R & Tami R. Wells (Lot 7 Rosalyn Ridge Estates Subdivision) No one was present. Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not provide any information pertaining to market value. The property owner also refused to allow an interior inspection. The proposed value of \$395,270 reflects no change." Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation of \$395,270. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

Andrew Hawkins (TL 33 Sec 6-17-12) No one was present. Clerk read protest then Referee's recommendation "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 card needed to be adjusted. The proposed value of \$343,375 reflects that change." Motion by Andreasen and second by Kruger to concur with Referee and County Assessor's recommendation of \$343,375. Vote- Aye: Dethlefs, Lorenzen, Andreasen and Kruger. Nay: None. Motion carried.

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 Andreasen 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 17, 2018 meeting of the Washington County Board of Equalization
Merry M. Truhlsen, Washington County Clerk