

**July 24, 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 regular session at 1:00 PM. on Tuesday, July 24, 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, Bob Frahm, Andy Andreasen, Jay Anderson and Steven Kruger. Also present, County Clerk Merry Truhlsen, Barbara Sullivan, 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 Anderson and second by Andreasen to approve the agenda for the July 24, 2018 meeting of the Board of Equalization. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Anthony & Kerry Larimore (TL 64; Sec 9-17-12) 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 revealed that some changes needed to be made to the property card. The proposed value of \$297,775 reflects that change." Motion by Kruger and second by Anderson to concur with Referee and County Assessor's recommendation of \$297,775. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Anthony & Kerry Larimore (TL 13 Sec. 4-17-12) Owner signed waiver. Referee stated "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 of value on the house on the other property he protested. The proposed value of \$415 reflects no change." Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation of \$415. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Karen Keenan (Lot 6 & S1/2 Lot 5 Blk 28, 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 the property card needed to be adjusted. The proposed value of \$99,080 reflects that change." Motion by Anderson and second by Andreasen to concur with Referee and County Assessor's recommendation of \$99,080. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Edwin & Edith Siegler (Lots 1 & 2 Pruehs Replat Add., Fort Calhoun) 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 card. The proposed value of \$266,355 reflects those changes." Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation of \$266,355. Vote- Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Terry Waterman (Replat of Evergreen Bluff Lot 12, Blk 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 inspection revealed that the property card needed to be adjusted. The proposed value of \$178,155 reflects that change." Motion by Andreasen and second by Anderson to concur with Referee and County Assessor's recommendation of \$178,155. Vote- Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Motion carried.

Mary Donahoe (S1/2 Lot 4 & W 28.75' S1/2 Lot 3 & 1/2 Vac. Alley Blk 8, Fort Calhoun) 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 \$104,485 reflects that change." Motion by Lorenzen and second by Frahm to concur with Referee and County Assessor's recommendation of \$104,485. Vote- Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Loyal Drey/Travis Svendgard (Lots 2,3,4,5, & Pt of Lot 6 Blk 30, Blair City) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an inspection done by the county reviewer and listing information provided by the Real Estate agent. The on-site inspection revealed that the property was in fair to poor condition. Property along with adjacent house is presently on the market with NP Dodge for \$500,000. After lowering the list price for the value of the house, an indicated value of the subject is \$433,000. The proposed value of 433,000 reflects those changes." Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation of \$433,000. Vote- Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

David & Catherine Hanish (Lot 8 Heidi Hollo West 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 proposed value of \$385,000 reflects the purchase price." Motion by Kruger and second by Lorenzen to concur with Referee and County Assessor's recommendation of \$385,000. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Drew Strohmeier MII Blair LLC (TL 257 Sec. 7-18-12 Blair City) Drew Strohmeier was present. Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owner is requesting the property be valued utilizing the income approach. A purchase price of \$1,025,000 on 5/18/2016 was recorded by the owner and 7 buildings have been added after the sale. A vacancy factor of 46.5% was indicated by the owner. Properties that have vacancies are valued the same as non-vacant buildings. Vacancy factors by occupancy are reviewed on a county wide bases, no on an individual property. All commercial property is valued utilizing the Cost, Market, and Income approach when accurate data is available. The proposed value of \$1,645,090 reflects no change." Mr. Strohmeier spoke and asked questions regarding cap rates. Mencke spoke. Motion by Lorenzen and second by Kruger to concur with Referee and County Assessor's recommendation of \$1,645,090. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

John P. Flanagan, JD c/o Flanagan Bilton Central School Apts. (Lot 1-6, 11-12 & E48.7' of Lot 10 & 10' of Vac. South St, & 5' of Vac 17<sup>th</sup> St & 10' Colfax St. & 20' of Vac. S. 16<sup>th</sup> St., Blk 76, Blair, City). Flanagan was not present. Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The property owners' representative provided market and income information indicating a value of \$1,750,000. A review of the market information revealed that some of the comparables used were not similar to the subject. Two of the comparables indicated a value of \$52,800 per unit and one comparable indicated \$31,138 per unit. The comparables indicating \$52,800 were more comparable. (39 units x \$52,800.= \$2,059,200.) which does not include the value of the club house and day care. The income approach included the reserve for replacement, after removing that as an expense the indicated value was \$1,874,895. Also, the property was purchased on 12/28/2012 for \$2,250,000. The proposed value of \$1,915,130 reflects no change." Motion by Kruger and second by Andreasen to concur with Referee and County Assessor's recommendation of \$1,915,130. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Potadle Farms LLC (SW1/4NW1/4 Sec 12-19-10) Potadle was not present. Clerk read protest, then recommendation of County Referee and Assessor "I recommend no change. The land has been reclassified to Dry cropland from Grass for 2018. The land classification and values are equalized with similar land, and comply with state statutes. The proposed value of \$151,325 reflects no change." Motion by Lorenzen and second by Andreasen to concur with Referee and County Assessor's recommendation of \$151,325. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Potadle Farms LLC (TLs 62, 63, 65 & 66 Sec 32-20-11) Potadle was not present. Clerk read protest, then recommendation of County Referee and Assessor "I recommend changing 1 Acre of Grass to Waste. The proposed value of \$10,700 reflects that change." Motion by Kramer and second by Lorenzen to concur with Referee and County Assessor's recommendation of \$10,700. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Paul & Heather McGrath (Lot 33 Cottonwood Creek Subdivision) McGrath's were not 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 that the house had a

FA/CA rather than a Heat Pump. The proposed value of \$547,575 reflects that change.” Motion by Lorenzen and second by Kramer to concur with Referee and County Assessor’s recommendation of \$547,575. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Jette R. Hogenmiller (TL 100 Sec. 28-18-12) Hogenmiller was not present. Clerk read protest, then recommendation of County Referee and Assessor “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 \$256,060 reflects no change.” Motion by Kruger and second by Anderson to concur with Referee and County Assessor’s recommendation of \$256,060. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Sarah Metzger (Lot 3 Oak Park 4<sup>th</sup> Add.) Metzger was not present. Clerk read protest, then recommendation of County Referee and Assessor “I recommend adjusting the assessed value based on an on-site inspection done by the County Reviewers and recent purchase price. The proposed value of \$330,000 reflects the purchase price.” Motion by Anderson and second by Kruger to concur with Referee and County Assessor’s recommendation of \$330,000. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Marvin & Jody Meier (N1/2SW1/4 & NW1/4 Sec 19-19-10) Meier’s were not present. Clerk read protest, then recommendation of County Referee and Assessor “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 \$1,453,410 reflects no change.” Motion by Anderson and second by Kruger to concur with Referee and County Assessor’s recommendation of \$1,453,410. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Marvin & Jody Meier (TL 6 Sec 30-19-10) Meier’s were not present. Clerk read protest, then recommendation of County Referee and Assessor “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 \$507,765 reflects no change.” Motion by Kramer and second by Andreasen to concur with Referee and County Assessor’s recommendation of \$507,765. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Steven & Sunshine Hansen (TL 47 Sec 1-17-11) Hansen’s were not present. Clerk read protest, then recommendation of County Referee and Assessor “I recommend no change. The property owner did not provide any 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 \$622,130 reflects no change.” Motion by Lorenzen and second by Andreasen to concur with Referee and County Assessor’s recommendation of \$622,130. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried. Chairman recessed meeting at 2:35 PM.

Chairman Dethlefs declared the meeting reconvened at 3:00 PM. Motion by Kruger and second by Frahm that the rules be suspended and that the minutes of the July 10 & July 17 meetings 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. There were no corrections.

Mencke discussed valuation changes. Motion Kruger and second Kramer to approve Valuation Changes for 7-24-2018 as presented by the Assessor. Vote-Aye: Kramer, Dethlefs, Andreasen, Kruger. Nay: Lorenzen, Anderson. Abstain: Frahm. Motion carried.

Motion by Anderson second Kruger to approve Motor Vehicle Exemption Form 457 for Joseph’s Coat/Wash Co Food Pantry as recommended by Marj Hoier, Co Treasurer. Vote-Aye: Lorenzen, Kramer, Frahm, Dethlefs, Andreasen, Anderson, 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 Lorenzen and second by Kruger 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 24, 2018 meeting of the Washington County Board of Equalization

Merry M. Truhlsen, Washington County Clerk