

**January 22, 2019 Minutes**  
**Washington County Board of Equalization**  
**Supervisor's Room Courthouse**  
**Blair, Nebraska 68008**

The Washington County Board of Equalization of Washington County, Nebraska, met at 3:00 p.m. on Tuesday, January 22, 2019 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 Enterprise. 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 Dethlefs declared the meeting was in session and that the meeting is being recorded. Dethlefs made note that the Open Meetings Law is posted on the door and the west wall. Present: Chairman, Steve Dethlefs, County Board Members, Jordan Rishel, Lisa Kramer, Bob Frahm, Andy Andreasen, Jay Anderson and Steven Kruger. Also present, Co Assessor Steve Mencke, Co Reviewer Deb Lupardus, Co Treasurer Marj Hoier and Co Attorney Scott VanderSchaaf

Motion by Anderson and second by Kramer that the agenda for January 22, 2019 be approved. Vote- Aye: Rishel, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried. Motion by Andreasen and second by Kramer that the rules be suspended and that the minutes of the December 26, 2019 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: Rishel, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Marj Hoier, Co Treasurer, presented Form 457 Applications and recommended approval. Motion Kruger second Andreasen to approve the 2019 Form 457 Motor Vehicle Applications for Exemption for Crowell Memorial Home, First United Methodist Church, Girl Scouts Spirit of Nebraska, Joseph's Coat, MCH Auxiliary Shop Inc, Memorial Community Hospital Corp, and Good Shepherd Lutheran Communities. Vote- Aye: Rishel, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Chairman opened a public hearing to review Forms 451 Exemption Applications for Tax Exemption for Angels Share on Lots 9, 5, 2 and 11. Mencke discussed the applications for exemption and why he recommended denial on the Forms 451. County Attorney spoke. Those speaking for Angels Share Tax Exemptions were Atty Howard Hahn and Angels Share President and CEO Ed Shada. The Exemptions were discussed at length and Chairman closed public hearing at 4:01 p.m. Motion Kruger second Frahm to deny the Form 451 Tax Exemption applications for Angels Share on Lots 9, 5, 2 and 11. Vote- Aye: Rishel, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Chairman opened a public hearing. Mencke discussed 451 Exemption Application for Camp Pedersen C/O Core Bank Trust and why he recommends to disallow exemption. Those who spoke in favor of Camp Pedersen were John Stadvold of Core Bank Trust and Jim Schlotfeld, Boy Scouts Troop 20. Scott VanderSchaaf spoke and provided suggestions to the applicant. Chairman closed the public hearing at 4:37 p.m. Motion Kramer second Frahm to deny Form 451 Tax Exemption application for Camp Pedersen on TL 15 34-18-12. Vote- Aye: Rishel, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Form 451 Exemption Application for Audubon Society of Omaha had been withdrawn.

At 4:38 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 Anderson to adjourn meeting until the next Board of Equalization meeting date, February 12, 2019. All members present voted aye. Chairman declared meeting adjourned.

Attest:  
Barbara Sullivan  
Washington County Clerk

Steve Dethlefs, Chairman  
Washington County Board of Equalization

I, Barbara Sullivan, County Clerk, in and for Washington County, Blair, Nebraska, do hereby certify that the foregoing proceedings took place during the January 22, 2019 meeting of the Washington County Board of Equalization

Barbara Sullivan, Washington County Clerk