July 9, 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 to hear property valuation protests at 1:00 PM. on Tuesday, July 9, 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 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: Jordan Rishel, Lisa Kramer, Andy Andreasen, Jay Anderson and Steven Kruger. Absent: Bob Frahm. Also present, County Clerk Barbara Sullivan, County Assessor Steve Mencke, Deputy Jean Ray, County Attorney Scott VanderSchaaf, and Russell Loontjer, 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 Anderson and second by Andreasen to approve the agenda for the July 9, 2019 meeting of the Board of Equalization. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Motion by Kruger and second by Andreasen that the rules be suspended and that the minutes of the June 25 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: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

## **Property Valuation Protests**

Dennis Thone (BL TLS 179 & 240 Sec 14-18-11) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewer and information provided by the property owner. The interior inspection revealed the condition of the home needed to be adjusted and a clerical error was corrected. The proposed value of \$378,250 reflects those changes." Motion Kruger second Kramer to concur with Referee and County Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Larry Rogers/Rogers Sand & Gravel (TL 14 5-17-10 247A) Owner signed waiver. Referee stated "I recommend no change due to an on-site inspection and the property record was correct. The property owner did not provide any information pertaining to market value. The proposed value of \$10,005 reflects no change." Motion Kruger second Andreasen to concur with Referee and County Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

James Lukas (Surrey Hills 1<sup>st</sup> Add Lot 2) Owner signed waiver. Referee stated "I recommend no change due to an on-site inspection and the property owner did not provide any information pertaining to market value. The inspection revealed that the property record card was correct. The proposed value of \$364,780 reflects no change." Motion Andreasen second Kramer to concur with Referee and County Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Larry Gaeth (AV Walnut Hill 2<sup>nd</sup> Add Lot 10) Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an appraisal provided by the property owner. The appraisal indicated a value of \$220,490 as of 11/27/2018. The property record card was correct. The proposed value of \$220,490 reflects the current appraised value." Motion Anderson second Rishel to concur with Referee and County Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Kevin Barnhill (BC Lots 16, 17 & 18 BLK 16 114 PC8) Referee stated "I recommend no change. The property owner did not provide any information pertaining to market value. The property owner was more concerned with the land value increase."

Motion Anderson second Kruger to concur with Referee and County Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Robert & Mary Mumm (TL 9 Sec 15-17-11) Referee stated "I recommend no change due to an on-site inspection and the property owner did not show for the hearing and did not provide any information pertaining to market value. The inspection revealed that the property record card was correct. The proposed value of \$130,330 reflects no change." Motion Kruger second Andreasen to concur with Referee and County Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

David Artrip (TL 21 Sec 35-18-11) Referee stated "I recommend no change. The property owner did not provide any information pertaining to market value and would not allow an on-site inspection. The proposed value of \$153,950 reflects no change." Motion Anderson second Andreasen to concur with Referee and County Assessor's recommendation. Vote-Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Robert Culver (TL 17 Sec 27-17-13-Gibreals Spcs 22 & 23) Referee stated "I recommend that the owner file a damage property protest. The property owner stated that flood damage has reduced the value of his property. At this time the property cannot be inspected because the access road is flooded. The County Assessor's assessed value is as of 1/1/2019, which is prior to the flood damage." Motion Anderson second Rishel to concur with the Referee and County Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Kit Cudmore (TL 66 Sec 9-17-12) Referee stated "I recommend no change due to an on-site inspection and the property owner did not show for the hearing and did not provide any information pertaining to market value. The inspection revealed that the property record card was correct. The proposed value of \$344,720 reflects no change." Motion Andreasen second Rishel to concur with the Referee and County Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Mike & Joyce Siedlik (Tl 13 Sec 6-17-13, DeSoto Prk Ests Spc 7) Referee stated "I recommend that the owner file a damage property protest. The property owner stated that flood damage has reduced the value of his property. At this time the property cannot be inspected because the access road is flooded. The County Assessor's assessed value is as of 1/1/2019, which is prior to the flood damage." Motion Kramer second Andreasen to concur with Referee and County Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

## **Report of Destroyed Real Property**

Mike & Joyce Siedlik (Tl 13 Sec 6-17-13, DeSoto Prk Ests Spc 7) Motion Andreasen second Kruger to approve reassessment to \$0. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

It was moved by Kramer and seconded by Anderson to approve Valuation Changes for 7/9/19 as presented by the Assessor. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Motion Andreasen second Kruger to recess at 2:37 pm and reconvene at 3:00 pm. All members present voted aye. Chairman Dethlefs declared the meeting reconvened at 3:00 pm. At 3:00 pm, there being no further business to come before the Board of Equalization at this time, it was moved by Kruger and seconded by Andreasen to adjourn meeting. 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 July 9, 2019 meeting of the Washington County Board of Equalization Barbara Sullivan, Washington County Clerk