

July 23, 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 10:00 AM on Tuesday, July 23, 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 and Steve Kruger. Absent: Bob Frahm and Jay Anderson. Also present, County Clerk Barbara Sullivan, Assessor Steve Mencke, Deputy Jean Ray and Co 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 Andreasen second Kruger to approve the agenda for the July 23, 2019 meeting of the Board of Equalization. Vote-Aye: Rishel, Kramer, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Motion Kramer second Kruger that the rules be suspended and that the minutes of the July 9 and July 18 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. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Property Valuation Protests

Patrick O'Neil (Heidi Hollo West Lot 23) Owner withdrew protest. Referee stated "I recommend no change due to an on-site inspection and the property owner record was correct. The property owner did not provide any information pertaining to market value and wanted to pull the protest. The proposed value of \$356,280 reflects no change." Motion Kruger second Andreasen to concur with the Referee and Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Scott & Terri Dingfield (Cottonwood Crk Lot 9) Dingfield was present. Clerk read protest, then Referee's recommendation "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 \$612,850 reflects no change." Motion Andreasen second Rishel to not concur with Referee and Assessor's recommendation adjust value to \$556,800. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen. Nay: Kruger. Motion carried.

Carol Haussermann (BC Terra West Add W74' of Lot 4 & W74' of N 12.46 of Lot 3) Haussermann was not present. Clerk read protest, then the Referee's recommendation "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 \$106,375 reflects no change." Motion Kruger second Rishel to concur with Referee and County Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Moira & Jesse Brickford (TL 43 Sec 26-17-12) 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 inspection revealed that the Q/C needed to be adjusted on both houses and change the basement finish to min fin on one house. The property owner also Greenbelted the property. The proposed value of \$300,045 reflects those changes." Motion Kruger second Andreasen to concur with the Referee and Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Report of Destroyed Real Property

William Snyder (AV Lot 7 Blk 22), table item from 7/18 meeting. Snyder was not present. Motion Kruger second Andreasen to approve reassessment to \$0 for improvements for a total of \$5,040. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Property Valuation Protests

Glenn Osika (Eagle View Sub Lot 23) Osika was not present. Clerk read protest, then Referee's recommendation "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 \$360,545 reflects no change." Motion Andreasen second Rishel to concur with Referee and Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Brandon Soden (TL 9 Sec 34-17-12) Amy Soden was present. Clerk read protest, then Referee's recommendation "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewers and information provided by the property owner. The inspection revealed the house measurement was in error. The computer pricing was updated and the size came across wrong. In 2018 the property sold for \$465,000 and was only assessed at \$361,120, a difference of \$103,880. The Assessor's office reviewed the property record card information to see if there was a reason for the difference. After reviewing the county information, it was determined that the house was classified wrong. The house had been classified as a one and half story since it was built, and should have been classified as a two story. The property record card has been corrected. The proposed value of \$409,655 reflects that change." Motion Kruger second Rishel to concur with the Referee and Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Boudreau was not present. Clerk read protest, then Referee's recommendation "I recommend no change due to the property owner did not show for the on-site inspection or the hearing and did not provide any information pertaining to market value. The proposed value of \$98,875 reflects no change." Motion Andreasen second Rishel to concur with Referee and Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

David Bryan (TL 48 Sec 4-17-12) 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 inspection revealed the house needed to be adjusted. The proposed value of \$277,145 reflects that change." Motion Kruger second Kramer to concur with the Referee and Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Brenda Ruenholl (Lakeland Ests 2nd Add Rev Lot 15 Blk 12) Ruenholl was present. Clerk read protest then Referee's recommendation "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 \$139,540 reflects no change." Motion Kruger second Rishel to concur with Referee and Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Thomas Hickie (Lakeland Ests 3rd Add Rev Lot 20 Blk 28) Hickie was present. Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewers and information provided by the property owner. The inspection revealed the deck and detached garage needed to be adjusted. The proposed value of \$243,045 reflects those changes." Motion Kruger second Andreasen to concur with

Referee and Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Larry & Debra Henson (Lakeland Ests 2nd Add Lot 11) Henson was present via phone. Clerk read protest then Referee's recommendation "I recommend no change. The property owner did provide information about the lot being unbuildable but Planning and Zoning feel it is buildable. The property owner is looking into combining the lot with another. Unless the property owner provides more information there should be no change. The proposed value of \$5,815 reflects no change." Motion Andreasen second Kruger to concur with Referee and Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Kathleen Gottsch (TL 16 Sec 28-17-10) Gottsch was not present. Clerk read protest, then Referee's recommendation "I recommend no change. The property owner did not provide any information pertaining to market value and did not show for the Referee hearing. The property owner also would not allow an on-site inspection. The proposed value of \$426,940 reflects no change." Motion Kruger second Andreasen to concur with Referee and Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

At 12:27 PM the Board recessed until 1:04.

Richard Hunt (C & C Sub Lot 1) Renee McWilliams spoke on Hunt's behalf. Clerk read protest, then Referee's recommendation "I recommend that the owner file a damaged property protest. The property stated that flood damage has reduced the value and size of the property. At this time the property cannot be inspected because the access road is flooded. The County Assessor's assessed value is as of 1/1/19, which is prior to the flood damage." Motion Andreasen second Kruger to concur with Referee and Assessor's recommendation to value at \$1,385,255. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Kruger. Nay: None. Motion carried.

Jay Anderson entered meeting

Report of Destroyed Real Property

Richard Hunt (C & C Sub Lot 1) McWilliams spoke on Hunt's behalf. Motion Kruger second Andreasen to deny reassessment. Vote-Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Property Valuation Protest

Richard Hunt (C & C Sub Lot 2) Clerk read protest, then Referee's recommendation "I recommend that the owner file a damaged property protest. The property stated that flood damage has reduced the value and size of the property. At this time the property cannot be inspected because the access road is flooded. The County Assessor's assessed value is as of 1/1/19, which is prior to the flood damage." Motion Kruger second Rishel to concur with Referee and Assessor's recommendation to value at \$116,130. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Report of Destroyed Real Property

Richard Hunt (C & C Sub Lot 2) Motion Kruger second Kramer to deny reassessment. Vote-Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Richard Hunt (TL 16 Sec 25-20-11) Motion Kruger second Andreasen to deny reassessment. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Richard Hunt (C & C Sub Lot 3) Motion Kruger second Andreasen to deny reassessment. Vote-Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Nancy Hansen (Lot 3 & W ½ Lot 4 Blk 3) Hansen was present. Motion Kruger second Kramer to approve reassessment to value at \$7,300. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Property Valuation Protest

Alta Russell (TL 20 Sec 11-17-9) Russell was present. Clerk read protest, then Referee's recommendation "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 property inspection revealed that the 3 cabins located on the property needed to be updated. The property has a locked gate and was inaccessible for county reviews. After physical review adjustments were made to the property record card. The proposed value of \$86,280 reflects those changes." Motion Andreasen second Rishel to

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

Report of Destroyed Real Property

Robert Culver (TL 17 Sec 27-17-13 Gibreals Spcs 22 & 23) Culver was not present. Motion Kruger second Anderson to deny reassessment. Vote-Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Property Valuation Protests

Lorne Hurov (Cottonwood Crk Lot 44) Hurov was present. Clerk read protest, then Referee's recommendation "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewer. The property inspection revealed that the information on the county card was correct (Marshall & Swift cost estimator includes the thickness of the exterior wall) except for some adjustment to the basement finish. The property record card was corrected. The proposed value of \$729,600 reflects that change." Motion Kruger second Anderson to concur with Referee and Assessor's recommendation. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Report of Destroyed Real Property

RJT Elkhorn River Ranch LLC (S ½ SE ¼ Sec 29-17-10) Property owner was not present. Motion Rishel second Andreasen to deny reassessment. Vote-Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

RJT Elkhorn River Ranch LLC (NW ¼ SW ¼ & TL 31 Sec 32-17-10) Motion Rishel second Andreasen to deny reassessment. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

RJT Elkhorn River Ranch LLC (N ½ NW ¼ Sec 32-17-10) Motion Rishel second Andreasen to deny reassessment. Vote-Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

At 2:40 the Board recessed until 2:45. Bob Frahm entered the meeting.

Robert Tessari for RJT Elkhorn River Ranch LLC entered meeting. Motion Rishel second Andreasen to rescind motion to deny reassessment for property S ½ SE ¼ Sec 29-17-10. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Motion Rishel second Andreasen to rescind motion to deny reassessment for property NW ¼ SW ¼ & TL 31 Sec 32-17-10. Vote- Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Motion Rishel second Andreasen to rescind motion to deny reassessment for property N ½ NW ¼ Sec 32-17-10. Vote-Aye: Rishel, Kramer, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Robert Tessari, property owner of RJT Elkhorn River Ranch LLC, spoke. Motion Andreasen second Anderson to approve reassessment of S ½ SE ¼ Sec 29-17-10 to value at \$189,270. Vote-Aye: Rishel, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

RJT Elkhorn River Ranch LLC (NW ¼ SW ¼ & TL 31 Sec 32-17-10) Motion Andreasen second Kruger to approve reassessment to value at \$89,845. Vote- Aye: Rishel, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

RJT Elkhorn River Ranch LLC (N ½ NW ¼ Sec 32-17-10) Motion Andreasen second Anderson to approve reassessment to value at \$178,425. Vote-Aye: Rishel, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Steve Mencke, Assessor, went through requests for Extension of Homestead Exemption Deadline. Motion Kruger second Andreasen to approve request for Extension of Homestead Exemption Deadline for Melvin Johnson. Vote-Aye: Rishel, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Motion Frahm second Kramer to approve request for Extension of Homestead Exemption Deadline for Naree Pankey. Vote-Aye: Rishel, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

Mencke went through Tax Exemption Applications for Fontenelle Forest (890013559 & 890013447). Chairman opened public hearing. There were no comments. Chairman closed public hearing. Motion Frahm second Rishel to approve tax exemption for Fontenelle Forest, 890013559 & 890013447. Vote-Aye: Rishel, Kramer, Frahm, Dethlefs, Andreasen, Anderson, Kruger. Nay: None. Motion carried.

At 3:22 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 until the next Board of Equalization meeting date, July 24, 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 July 23, 2019 meeting of the Washington County Board of Equalization

Barbara Sullivan, Washington County Clerk