

Tuesday, July 14, 2020 Minutes
Washington County Board of Equalization
Supervisor's Room Courthouse, 1555 Colfax Street, Blair, NE 68008

The Washington County Board of Equalization of Washington County, Nebraska, met in regular session at 9:58 AM on Tuesday, July 14, 2020 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 acknowledgement 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 of the members. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman Steve 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.

1. Meeting called to order. Present: Chairman Steve Dethlefs, County Board Members Jordan Rishel, Lisa Kramer, Jay Anderson and Steven Kruger. Also present, Co Clerk Barbara Sullivan and Co Attorney Scott Vander Schaaf.

2. Approve agenda for July 14, 2020 meeting

Motion Jay Anderson and second by Steve Kruger to approve the agenda. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

3. Approve minutes from June 23, 2020 meeting

Motion Steve Kruger and second by Jay Anderson to approve the minutes. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Abstain (Without Conflict), Kruger: Aye, Rishel: Aye

4. Discuss letter from Dept of Revenue regarding LB 372

Co Assessor, Steve Mencke, discussed letter from Dept of Revenue and answered questions from the Board. Vander Schaaf spoke.

5. Property Valuation Protests with Waivers

5.1. Brian Freyermuth (BC Deerfield addition Lot 65)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on a recent sale of the subject property. The property sold for \$319,500 on June 7, 2019. The sale appears to be an arms length sale. The proposed value \$319,500 reflects that change."

Motion Steve Kruger and second by Jay Anderson to concur with Referee and Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

5.2. Ronald McCracken (BC Larsen's Still Meadow 3rd Add Lot 15)

Owner signed waiver. Referee stated "I recommend no change. The property owner did not provide any information pertaining to market value. The proposed value of \$185,450 reflects no change."

Motion Steve Kruger and second by Jordan Rishel to concur with Referee and Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

5.3. Michael & Jayne Russow (BC Northview add Lot 6)

Owner signed waiver. Referee stated "I recommend no change. The property owner did not provide any information pertaining to market value. The proposed value of \$163,840 reflects no change."

Motion Steve Kruger and second by Jordan Rishel to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

5.4. Eloise Greunke (AV Gibson Add S40' Lot 2 & N40' Lot 3, blk 47)

Owner signed waiver. Referee stated "I recommend no change. The property owner did not provide any information pertaining to market value, but was concerned with the condition of the properties in the neighborhood. There is a single wide trailer, and a vacant house that she thinks lowers the value of her house. At this time there is not any evidence of values being affected by these properties. The proposed value of \$184,365 reflects no change."

Motion Jay Anderson and second by Steve Kruger to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

5.5. Austin Baker (TL 71 Sect 32-18-12)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value on the land based on information provided by the property owner and the GIS ariel map. The land use was changed from dry to grass. I recommend no change to the house value after reviewing the information provided. The proposed value of \$430,055 reflects the change on land only."

Motion Steve Kruger and second by Jay Anderson to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

5.6. Diane Lee (Lakeland Est 3rd Add, Revised Lot 1 blk 10)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on pictures provided by the property owner. The pictures provided that the condition of the house should be lowered to Avg condition due to original windows and no updates. The proposed value of \$185,085 reflects that change."

Motion Lisa Kramer and second by Steve Kruger to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

5.7. Calvin Meyer (Longview Ests Lot 2)

Owner signed waiver. Referee stated "I recommend no change. The property owner was concerned with the large increase over a short period of time. The property owner did not provide any information pertaining to market value. The proposed value of \$840,435 reflects no change."

Motion Steve Kruger and second by Jay Anderson to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

5.8. Hawks Holdings, LLC (TL 72 Sect 25-17-12)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. Pictures provided indicated the condition of the house was fair to poor. (Pictures are requested because the County Reviewers are not doing inspections because of COVID.) The house had been rented in previous years and the condition deteriorated since the last time it was reviewed by the County. Additional depreciation was added to reflect the current condition based on pictures provided by the owner. The proposed value of \$377,555 reflects those changes."

Motion Lisa Kramer and second by Steve Kruger to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

5.9. Douglas & Trina Sue Laird (Heidi Hollow West Lot 17)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value due to a discrepancy in the property record card. The detached garage was previously carried on the outbuilding sheet and was moved onto the Residential at wrong value. The garage was adjusted with additional depreciation, \$456,790."

Motion Jay Anderson and second by Steve Kruger to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

5.10. Andrew Anderson (CC Southern Heights Lot 17 blk 4)

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 \$285,000. The proposed value reflects that value."

Motion Steve Kruger and second by Jordan Rishel to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Rishel: Aye

5.11. James Nelson (BC Stone Creek Est Lot 3)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. Three recent sales in Stone Creek of similar houses indicated the assessed value was 10% higher than market value. Additional depreciation was added to equalize the value with similar properties. The proposed value of \$417,335 reflects that change."

Motion Jordan Rishel and second by Jay Anderson to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Rishel: Aye

6. Property Valuation Protests

6.1. Jay Schrad (Spring Ridge Lot 12)

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 was wanting the county to combine the lots. The county will not do that unless he makes it a revised lot. This lot is uniformly and equally with similar lots. The proposed value of \$56,120 reflects no change." Jay Schrad spoke.

Motion Lisa Kramer and second by Steve Kruger to concur with Referee and Co Assessor's recommendation. Motion Carried.

Anderson: Nay, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

6.2. Thomas Townsend (Surrey Hills Lot 15)

Clerk read protest then Referee's recommendation, "I recommend consulting with the County Attorney on this protest. The property value has been protested to the TERC and could have an effect on the value. The proposed value of \$547,870 reflects no change." Thomas Townsend spoke.

Motion Steve Kruger and second by Jay Anderson to concur with Referee and Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

6.3. Marshall Christensen (W 1/2 W 1/2 NE 1/4 Sect 36-17-11)

Owner 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. The land is the same as similar land in the county. The proposed value of \$412,160 reflects no change."

Motion Jay Anderson and second by Lisa Kramer to concur with Referee and Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

6.4. Robert Grinnell (TL 22 Sec 15-17-12)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value on the land based on information provided by the property owner. The owner filed for Greenbelt (Form 456). I recommend no change to the house value after reviewing the information provided. The proposed value of \$892,980 reflects the change on land only." Robert Grinnell spoke.

Motion Steve Kruger and second by Jay Anderson to concur with Referee and Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

6.5. Henry Neef (TL's 291 & 292 Sect 14-18-11)

Owner was not 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. The property owner was concerned with the increase in value of the land and improvements that occurred over the previous years. The increase in value of the improvements was the result of ratio studies conducted by the Nebr property tax division. The ratio studies indicated the values of houses have increased in Washington County every year for three years. Most houses in the county have seem similar increases. Land value changes were the result of Land Valuation Groupings that were changed by the Nebr Legislators in 2019. The County Assessor is required to implement those changes. The proposed value of \$456,165 reflects no change."

Motion Steve Kruger and second by Lisa Kramer to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

6.6. David Halperin (Pioneer Hills Lot 4)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner was concerned with equalization of the assessed value with other properties. Five comparables were provided. The assessed value was compared based on total assessed value (Improvements and Land). The spread sheet provided by the property owner indicated a range of increased from 6.7% to 7.6% with one property located in Cottonwood Creek, at -1.25% with subject property showing a 9.30% increase. A spread sheet showing the ratio increases on the house only indicated a range of 9.08% to 9.85% with one property located in Cottonwood Creek subdivision is unique and has special covenants, making it different from other properties in the neighborhood. Unless additional information is provided no change can be recommended. The proposed value of \$550,405 reflects no change." David Halperin spoke.

Motion Jay Anderson and second by Steve Kruger to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

6.7. Eric Backstrom CALL IN (Heidi Hollow West Lot 22)

Owner was not present and was unreachable by phone. Clerk read protest then Referee's recommendation "I recommend no change. The property was listed for sale with Berkshire Real Estate with an asking price of \$410,000.00. The listing was canceled on 11/14/2019. The property owner stated he had the property for sale by owner for \$390,000.00 after the listing was canceled. There was not any documentation supporting the asking price. Unless additional information is provided, I recommend no change. The proposed value of \$400,155 reflects no change."

Motion Steve Kruger and second by Lisa Kramer to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

6.8. Neal Schoening (Allen Hills Sub Lot 49)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner was concerned with equalization of the assessed value with other properties in Allen Hills subdivision. Fourteen comparable properties were submitted. The assessed value was compared based on finished sq ft that included finished basement. Basement finish is valued

less than main floor area. There was no adjustments made for all the differences between properties. Unless additional information is provided, no change can be recommended. The proposed value of \$622,830 reflects no change." Neal Schoening spoke via phone in.

Motion Steve Kruger and second by Lisa Kramer to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

6.9. Carolyn Pleuler (Pioneer Hills Lot 18)

Owner was not 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. The property owner was concerned with the increase in value that occurred over the three previous

years. The increase in value is the result of ratio studies conducted by the Nebr property tax division. The ratio studies indicated the values of houses has increased in Washington County every year for three years. Most houses in the county have seen similar increases. The proposed value of \$281,080 reflects no change."

Motion Lisa Kramer and second by Steve Kruger to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Aye, Kruger: Aye, Rishel: Aye

6.10. Deanna Grasmick (Heidi Hollow West Lot 38)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner did provide four properties that he considered comparable to his. Three of the houses were located in Douglas County, and one in Washington County. Only one of the comparable was a sale. Houses located in Douglas Co appeared to be of different sizes and could be different quality. Any equalization between Washington Co and Douglas Co is the responsibility of the TERC. Unless the property owner provides information as to the market value of the subject property, I recommend no change. The proposed value of \$595,925 reflects no change." Nick Knopik and Deanna Grasmick spoke.

Motion Steve Kruger and second by Steve Dethlefs to concur with Referee & Co Assessor's recommendation. Motion Carried.

Anderson: Aye, Barnhill: Absent, Dethlefs: Aye, Frahm: Absent, Kramer: Nay, Kruger: Aye, Rishel: Aye

7. Recess and Reconvene at 3:00 p.m.

8. Request for Extension of Homestead Exemption Deadline: Jon Cady

Mencke stated that this agenda item could be removed from agenda. No action needed.

9. Receive Assessor's 3 Year Plan of Assessment and place on file

Motion Steve Kruger and second by Lisa Kramer to receive and place on file Assessment 3 Year Plan. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Rishel: Aye

10. Co Assessor: Approve Valuation Changes

Motion Jay Anderson and second by Lisa Kramer to approve valuation changes 2505 to 2512. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye,
Rishel: Aye

Motion to adjourn

Motion Lisa Kramer and second by Jordan Rishel to adjourn meeting until next Board of
Equalization meeting date July 15, 2020. Motion Carried.

Anderson: Aye, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye,
Rishel: Aye

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 Tuesday, July 14, 2020 Washington
County Board of Equalization.

Barbara Sullivan, Washington County Clerk
