

Wednesday, July 22, 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 10:04 AM on Wednesday, July 22, 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 and roll call. Present: Vice Chairman Bob Frahm, County Board Members Jay Anderson, Keven Barnhill, and Steven Kruger. Absent: Chairman Steve Dethlefs, Lisa Kramer, and Jordan Rishel. Also present: Co Clerk Barbara Sullivan, Co Assessor Steve Mencke, and Dpty Assessor Jean Ray.

2. Approve agenda for July 22, 2020 meeting

Motion Steve Kruger and second by Kevin Barnhill to approve the agenda for July 22, 2020. Motion Carried.

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

3. Valuation Protests

3.1. Jeffrey Yeager (Oak Park 4th Add Lot 11)

Clerk read protest the Referee's recommendation "I recommend no change. The property owner did not provide any information pertaining to market value. The property owner was concerned with the increase that occurred over the previous years. The increase in value of the improvements was the result of ratio studies conducted by the Nebr property division. The ration studies indicated the values of houses have increased in Washington County every year for three years. Most houses in the county have seen similar increases. The proposed value of \$239,905 reflects no change." Owner was not present.

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

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

3.2. Claudia Mathes (TL13, Sect 32-18-11)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not show for the hearing with the Referee. The property owner did not provide any information pertaining to market value. The property owner was concerned with the increase that occurred over the previous years. The increase in value of the improvements was the

result of ration studies conducted by the Nebr property 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 seen similar increases. The proposed value of \$298,830 reflects no change." Owner was not present.

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

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

3.3. Marc Golden (TL 67, Sect 30-17-13)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and a review done by the Co Referee. The quality classification on the apartment area was adjusted and more depreciation was added to the paving. The proposed value of \$703,180 reflects those changes."

Motion Steve Kruger and second by Jay Anderson to concur with Referee and Co Assessor's recommendation for \$703,180. Deputy Ray stated amount on recommendation is incorrect and should be \$673,180. Motion Kruger second Anderson to amend the motion to concur with Referee and Co Assessor's recommendation to value at \$673,180. Motion Carried.

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

3.4. Michael & Sara Bach (TL109 & 110, Sect 11-17-12)

Clerk read protest then Referee's recommendation "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 \$357,740 reflects no change." Owner was not present.

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

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

3.5. Katelyn Lawrence (BC Neffs Add Lot 13 blk 1)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on a recent sale of the subject property. The sale appears to be an arms length sale. The property was sold on the open market through a Real Estate Broker. The property owner also had a current appraisal. The proposed value of \$211,900 reflects that change."

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

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

3.6. Kyle & Lisa Wilhelm, Revocable Trust (Shannon Ests Lot 13)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner was concerned with the large increase over a short period of time. The property owner did provide information but did not provide any information pertaining to market value. The proposed value of \$475,000 reflects no change." Owners were present and spoke.

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

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

3.7. Larry McKennan for AJR Enterprises LLC (CC Lots 1-8 S1/2 Vac Jefferson St & 17' of Vac 12th St & 1/2 of Vac 13th St blk 107)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value based on information provided by the property owner and a review done by the Co Referee. A land value adjustment for flood plain was removed for 2020 and was reapplied. A classification error on the buildings was also corrected. Changes to the land values and building classification resulted in changes to the value. The proposed value of \$397,790 reflects those changes." Owner was present and spoke.

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

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

3.8. Larry McKennan for AJR Enterprises LLC (CC Lots 7 & 8 & 1/2 of Vac 13th St blk 108)
Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value based on information provided by the property owner and a review done by the Co Referee. The building was found to be in poor to fair condition. Additional depreciation was added to reflect the current condition. The proposed value of \$20,110 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: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Absent, Kruger: Aye, Rishel: Absent

3.9. David and Emily Drew (Heidi Hollo West, Lot 41)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner provided the assessed value and information from the Co Assessor's records of houses in the neighborhood. All of the comparables are custom built houses with a lot of different characteristics. The property owner did not provide an opinion of value that reflects adjustments for the difference in characteristics between the subject and the comparables. The proposed value of \$502,810 reflects no change." Owner was present and spoke.

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

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

3.10. Terry Rasmussen (W1/2 SE1/4, Sect 11-19-9)

Clerk read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The owner was concerned with the increase that occurred over the previous years. The increase in value was the result of ratio studies conducted by the Nebr property tax division. The Co Assessor will provide information on how the Land Valuation Groups, land use and valuations were determined. The proposed value of \$434,910 reflects no change." Owner was not present.

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

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

3.11. Susan Rasmussen Gass #137 (TLs 3 & B 5, Sect 16-19-9)

Clerk read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The owner was concerned with the increase that occurred over the previous years. The increase in value was the result of ratio studies conducted by the Nebr property tax division. The Co Assessor will provide information on how the Land Valuation Groups, land use and valuations were determined. The proposed value of \$228,735 reflects no change." Owner was not present.

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

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

3.12. Susan Rasmussen Gass #138 (E1/2 NE1/4 Sect 14-19-9)

Clerk read protest then Referee's recommendation "I recommend no change based on information by the Co Assessor. The owner was concerned with the increase that occurred over the previous years. The increase in value was the result of ratio studies conducted by the Nebr property tax division. The Co Assessor will provide information on how the Land Valuation Groups, land use and valuations were determined. The proposed value of \$428,155 reflects no charge." Owner was not present.

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

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

3.13. Mike & Jen Vogt #103 (Ne1/4 NW1/4 & TLs 13, 28 & 29, Sect 35-19-10)

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 value of an old corn silo (that has been converted to a storage shed) that was valued at \$7,655. The building was reviewed in 2019 and additional depreciation was added for its condition. The proposed value of \$1,022,515 reflects no change." Owner was not present.

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

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

3.14. Mike & Jen Vogt #104 (AV Gottsch Second Add Lot 9)

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 owner was concerned with the increase that occurred over the previous years and the county's quality rating. 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 value of houses have increased in Washington Co every year for three years. Most houses in the county have seen similar

increases. In 2019 the house was physically inspected and the record card was adjusted. The 2020 assessed value would reflect the result of that inspection. The proposed value of \$318,670 reflects no change." Owner was not present.

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

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

3.15. Spencer Stevens (TL24 Sect 25-17-12)

Clerk read protest then Referee's recommendation "I recommend no change to the house value. The property owner did not provide any information pertaining to market value. The owner was concerned with the increase that occurred over the previous years and the high cost to maintain the house. 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 value of houses have increased in Washington Co every year for three years. Most houses in the county have seen similar increases. The property owner did file for the Greenbelt (Form 456). The proposed value of \$364,985 reflects no change on the house but the land was adjusted." Owner was present and spoke.

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

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

3.16. Jimmy & Janna Logan (TLs 68, 70 & 71, Sect 29-17-13)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not show up for the hearing with the County Referee or provide any relevant information pertaining to market value. The proposed value of \$351,045 reflects no change." Owner was not present.

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

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

3.17. Julia Hindmarsh (SW1/4 SE1/4, Sect 3-19-11)

Clerk read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The owner was concerned with the increase that occurred over the previous years. The increase in value was the result of ratio studies conducted by the Nebr property tax division. The Co Assessor will provide information on how the Land Valuation Groups, land use and valuations were determined." Owner was present via phone-in and spoke.

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

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

3.18. William Pemberton (Heidi Hollo West Lot 15)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value based on information provided by the property owner. Pictures provided indicated the

condition of the house was in average condition. (Pictures are requested because the Co Reviewers are not doing inspections because of the Corona Virus). Additional depreciation was added to reflect the current condition based on pictures provided by the property owner. The proposed value of \$509,145 reflects those changes." Owner was present and spoke.

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

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

3.19. Potadle Farms LLC #110 (TL 3, Sect 3-19-11)

Clerk read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The owner was concerned with the increase that occurred over the previous years. The increase in value was the result of ratio studies conducted by the Nebr property tax division. The Co Assessor will provide information on how the Land Valuation Groups, land use and valuations were determined. The proposed value of \$655,845 reflects no change." Owner was present and spoke.

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

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

3.20. Potadle Farms, LLC #111 (TLs 109 & 110, Sect 30-20-11)

Clerk read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The owner stated that this is abandoned Rail Road land and is full of rocks, very poor quality land. The county has land classified as 1D1,1G1 and waste. The Co Assessor will provide information on how the Land Valuation Groups, soil types, land use and valuations were determined. The proposed value of \$27,290 reflects no change."

Motion Jay Anderson and second by Kevin Barnhill to adjust total valuation to \$18,005. Motion Carried.

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

3.21. Potadle Farms LLC #112 (S1/2 SE1/4 S1/2 SW 1/4. Sect 34-20-11)

Clerk read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The owner was concerned with the increase that occurred over the previous years. The increase in value was the result of ratio studies conducted by the Nebr property tax division. The Co Assessor will provide information on how the Land Valuation Groups, land use and valuation were determined. The proposed value of \$884,770 reflects no change."

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

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

3.22. Potadle Farms LLC #113 (TLs 62, 63, 65 & 66, Sect 32-20-11)

Clerk read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The owner was concerned with the increase that

occurred over the previous years. The increase in value was the result of ratio studies conducted by the Nebr property tax division. The Co Assessor will provide information on how the Land Valuation Groups, land use and valuations were determined. The proposed value of \$11,015 reflects no change."

Motion Kevin Barnhill and second by Jay Anderson to adjust total value to \$4,825 as per Assessor's recommendation. Motion Carried.

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

3.23. Potadle Farms LLC #114 (SE1/4 NW1/4 NW1/4 SE1/4 TL14, Sect 12-19-10)
Clerk read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The owner was concerned with the increases that occurred over the previous years. The increase in value was the result of ratio studies conducted by the Nebr property tax division. The Co Assessor will provide information on how the Land Valuation Groups, land use and valuations were determined. The proposed value of \$302,775 reflects no change."

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

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

3.24. Potadle Farms LLC #115 (TL2, Sect 3-19-11)
Clerk read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The owner stated that he did not think that the reclassification of land should cause a change to land values. The Co Assessor will provide information on how the Land Valuation Groups, soil types, land use and valuations were determined. The proposed value of \$462,055 reflects no change."

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

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

3.25. Potadle Farms LLC #116 (SE1/4 Sect 31-20-11)
Clerk read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The owner was concerned with the increase that occurred over the previous years. The increase in value was the result of ratio studies conducted by the Nebr property tax division. The Co Assessor will provide information on how the Land Valuation Groups, land use and valuations were determined. The proposed value of \$602,100 reflects no change."

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

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

3.26. Potadle Farms LLC #117 (TLs 14-69, 70 & 83, Sect 30-20-11)
Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value of the house due to an inspection done by the Co Reviewer & Referee and information provided by the property owner. The owner was concerned with the value of some soil types,

which are being assessed lower in neighboring counties, and the value of the house. The owner stated that the house is not livable. The inspection revealed that the house needed to be flat value. The Co Assessor will provide information on how the Land Valuation Groups, soil types, land use and valuations were determined."

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

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

3.27. Potadle Farms LLC #118 (TLs 1, 10 & 13, Sect 12-19-10)

Clerk read protest then Referee's recommendation "The property owner was concerned with the increase in land and building values. I recommend no change on the land values on information provided by the Co Assessor. The owner stated that he did not think reclassification of land should cause a change to land values. The Co Assessor will provide information on how the Land Valuation Groups, soil types, land use and valuations were determined. 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 value of houses have increased in Washington Co every year for three years. Most houses in the county have seen similar increases. The proposed value of \$313,270 reflects no change."

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

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

3.28. Potadle Farms LLC #119 (TLs 64, 67 & 68, Sect 32-20-11)

Clerk read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The owner was concerned with the increase that occurred over the previous years. The increase in value was the result of ratio studies conducted by the Nebr property tax division. The Co Assessor will provide information on how the Land Valuation Groups, land use and valuations were determined. The proposed value of \$39,450 reflects no change."

Motion Kevin Barnhill and second by Jay Anderson to adjust total value to \$22,815 per Assessor's recommendation. Motion Carried.

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

3.29. Potadle Farms LLC #120 (S1/2 NW1/4 NW1/4 SW1/4 & TL 97, Sect 30-20-11)

Clerk protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The owner was concerned with the increase that occurred over the previous years. The increase in value was the result of ration studies conducted by the Nebr property tax division. The Co Assessor will provide information on how the Land Value Groups, land use and valuations were determined. The proposed value of \$855,790 reflects no change."

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

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

3.30. PWP LLC #121 (N1/2 NW1/4 & TL 99, Sect 30-20-11)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value of the house and outbuildings due to an inspection done by the Co Reviewer & Referee and information provided by the property owner. The owner was concerned with the value of some soil types, which are being assessed lower in neighboring counties, and the value of the house and outbuildings. The owner stated that the house is not livable. The inspection revealed that the house needed to be flat value and all but the one outbuilding were gone. The Co Assessor will provide information on how the Land Valuation Groups, soil types, land use and valuations were determined."

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

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

3.31. Micah & Tiffany Baughman (Heidi Hollo West Lot 1)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not provide any information pertaining to market value. The owner was concerned with some houses in his subdivision that he felt were comparable to him and were assessed lower. When we reviewed those houses we noticed the effective age was different than the subject due to the ages of the houses. The proposed value of \$418,395 reflects no change." Owner was present and spoke.

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

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

3.32. Larry and Janice Saunders (WV TL 55, Sect 32-17-11)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner provided information comparing their property to 4 other properties. All the comparables are custom built houses with a lot of differences in age and characteristics than the subject. The property owner did not provide an opinion of value that reflects adjustments for the characteristics between the subject and the comparables. The proposed value of \$164,575 reflects no change." Owners were present and spoke.

Motion Kevin Barnhill and second by Steve Kruger to adjust total value to \$155,145 per Referee's recommendation. Motion Carried.

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

3.33. Angela & Terry Schroder (TL 41, Sect 15-18-11)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner was concerned with the large increase over a short period of time. The owner did not provide any information pertaining to market value. The proposed value of \$470,970 reflects no change." Owner was not present.

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

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

3.34. David Smith (TL 13, Sect 29-18-11)

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 owner was concerned with the increase 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 Co every year for three years. Most houses in the county have seen similar increases. The proposed value of \$275,395 reflects no change." Owner was not present.

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

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

3.35. Dale Wimer #125 (AV Lot 1, blk 2)

Clerk read protest then Referee's recommendation "I recommend changing the land neighborhood code from 100 to 1001, which reflects its location in a floodplain. The proposed value of \$42,365 reflects that change." Owner was not present.

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

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

3.36. Dale Wimer #126 (AV Gibson Add E 105 ft, Lot 7 blk 48)

Clerk read protest then Referee's recommendation "I recommend adjusting the assessed value based on a recent sale of the subject property. The property was purchased recently for \$40,000. The proposed value of \$40,000 reflects that change." Owner was not present.

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

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

3.37. Greg McIntosh (BC Lot 5 & W1/2 Lot 4 blk 22)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner was concerned with equalization between his building and a similar building in Blair. His assessed value and the comparable building are similar in size but the comparable supposedly has insulation, finish, and plumbing which his building does not have. The Co Reviewers were not able to inspect the inside of either building. After receiving the information from the property owner, it appears both buildings need to be inspected for 2021. The proposed value of \$116,990 reflects no change." Owner was not present.

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

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

3.38. Board of Educational Land and Funds of the State of Nebraska (SE1/4SE1/4, SE1/4NW1/4, E1/2SW1/4, W1/2SE1/4 & TL 12 16-17-13)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value of the property based on an appraisal (\$1,550,000) and adjustments made by the Co Assessor. The

owner provided USDA Maps (FSA) showing the number of acres in Irrigated Land classifications that is overlaid with sand which corresponded with the county's new aerial. The Co Assessor's office has reconciled the land use acres with the maps. The proposed value of \$1,009,720 reflects that change."

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

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

3.39. Joshua Foulk (BC TLs 574, 590 & 637, Sect 11-18-11)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on a recent sale of the subject property. The property is a commercial type building located on residential zoned land (non conforming). I recommend adjusting the land and building assessed value because of the non conforming use. The proposed value of \$25,000 reflects that change."

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

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

3.40. Larry & Janelle Wulf (TL 10, Sect 16-19-9)

Clerk read protest and then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The owner was concerned with the increase that occurred over the previous year, compared to neighboring counties. The increase in value was the result of ratio studies conducted by the Nebr property tax division and Assessor also expanded the range between good and poorer soils. The Co Assessor will provide information on how Land Valuation Groups, land use and valuations were determined. The proposed value of \$211,085 reflects no change." Owner was not present.

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

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

3.41. Scott Wulf (TL 9, Sect 16-19-9)

Clerk read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The owner was concerned with the increase that occurred over the previous year, compared to neighboring counties. The increase in value was the result of ratio studies conducted by the Nebr property tax division and Assessor also expanded the range between good and poorer soils. The Co Assessor will provide information on how the Land Valuation Groups, land use and valuations were determined. The proposed value of

\$482,185 reflects no change." Owner was not present.

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

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

3.42. Scott & Celeste Wulf (NW 1/4 SW 1/4 , Sect 16-19-9)

Clerk read protest then Referee's recommendation "I recommend no change based on information provided by the Co Assessor. The owner was concerned with the increase that occurred over the previous year, compared to neighboring counties. The increase in value was the result of ratio studies conducted by the Nebr property tax division and the Assessor also expanded the range between good and poorer soils. The Co Assessor will provide information on how the Land Valuation Groups, land use and valuations were determined. The proposed value of \$550,045 reflects no change." Owner was not present.

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

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

3.43. Abby Sheets (TL 10, Sect 7-19-11)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value on the land due to his filing a Form 456 (Greenbelt) and a shared well. The property owner also provided information on the house showing that the basement finish needed to be removed. The proposed value of \$291,265 reflects those changes."

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

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

3.44. Larry Brezenski (TL 27, Sect 22-17-12)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not provide any relevant information pertaining to market value. County records also indicate the house sold for \$215,000 on 5/14/2015. The owner was concerned with the increases that occurred over the previous years and condition of house and buildings. 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 value of houses have increased in Washington Co every year for three years. Most houses in the county have seen similar increases. County Reviewers inspected the house and building in 2017 and adjusted for condition at that time. The proposed value of \$207,870 reflects no change." Owner was not present.

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

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

3.45. Robert & Debby Morris (AV Gibson Add Lots 5 & 9-12 & N 60' Lot 6 blk 49)

Clerk read protest then Referee's recommendation "I recommend no change. The property owner did not show up for the hearing with the Co Referee or provide any relevant information pertaining to market value. The proposed value of \$139,950 reflects no change." Owner was present and spoke.

Motion Kevin Barnhill and second by Jay Anderson to adjust total value to \$126,755 per Assessor's recommendation. Motion Carried.

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

3.46. Matthew Baker (Allen Hills Sub Lot 18)

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 concerned with the increase 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 Co every year for three years. Most houses in the county have seen similar increases. Additional increase was the result of a accessory building and finish basement that was added in 2019. The 2020 assessed value would reflect the result of those changes. The proposed value of \$702,935 reflects no change." Owner was present and spoke.

Motion Jay Anderson and second by Steve Kruger to adjust total value to \$675,005 per Assessor's recommendation. Motion Carried.

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

3.47. William Kerrey (NW1/4 SW1/4, Sect 25-18-11)

Clerk read protest then Referee's recommendation "I recommend no change. The property is on the National Register of Historic Places and has restrictions that effect the use of the property. Information was not provided that pertained to market value. The agricultural land is valued the same as similar land in the county. Changes in the Land Valuation Group classification that raised the assessed value for 2020 was based on legislation passed in 2019 and new classifications proposed by Property Tax. Updated land classifications and values based on market information was applied by the county for 2020. The proposed value of \$241,495 reflects no change." Owner was present and spoke.

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

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

3.48. Novozymes (Novozymes bdlg on W side of existing plant)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. A building permit was filed in 2019 for an addition to an existing building. When the Co Assessor's office contacted Novozymes, and requested information about the building permit, they said the individual that could provide that information was not available. Due to COVID-19 issue they would not allow a visit to the property but did provide information that was not sufficient. An estimate of the changes was completed based on aerial photograph. After Novozymes received their notice of valuation they provided additional information about the addition but would not allow a visit to the property. A revised value was determined based on that information and an inspection will be done as soon as possible. The proposed value of \$27,638,725. reflects changes based on the newly provided information."

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

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

4. Motion to adjourn

Motion Kevin Barnhill and second by Steve Kruger to adjourn meeting at 4:19 p.m. Motion Carried.

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

Barbara Sullivan
County Clerk

Bob Frahm, Vice 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 Wednesday, July 22, 2020 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk
