

Tuesday, July 13, 2021 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 10:05 AM on Tuesday, July 13, 2021 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: Chairman Steve Dethlefs, Board members, Jordan Rishel, Lisa Kramer, Bob Frahm, Jay Anderson and Steven Kruger.
Absent: Kevin Barnhill. Also present: Co Clerk Barbara Sullivan, Assessor Steve Mencke, and Deputy Assessor Jean Ray.

2. Approve agenda

Motion Jay Anderson and second by Steve Kruger to approve the agenda for July 13, 2021. Motion Carried.

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

3. Approve minutes for the June 22, 2021 meeting

Motion Jordan Rishel and second by Steve Kruger that the rules be suspended and the minutes of the June 22, 2021 meeting be approved but not read at this meeting for the purpose that all Board members were furnished a copy of said minutes prior to this meeting. Motion Carried.

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

4. **Property Valuation Protests**

4.1. Chase Kratochvil (TL 3, Sec 8-18-10)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and an interior & exterior physical inspection done by the Co Reviewers. The quality needed to be lowered due to the home being a manufactured home. The proposed value of \$130,010 reflects that 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: Aye, Kramer: Aye, Kruger: Aye, Rishel: Aye

4.2. Kurt Busch (TL 70, Sec 25-17-12)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner. The Special Valuation was previously removed. The property owner showed the ground was contiguous to other property owned by the individual and refiled for Special Valuation (Greenbelt). The proposed value of \$6,135 reflects that change."

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

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

4.3. Brady & Bethany Ray (BC Deerfield First Add Lot 127)

Owner signed waiver. Referee stated "I recommend no change. The property owner visited with the Assessor and came to an agreement about value. The proposed value of \$341,730 reflects no change."

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

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

4.4. Craig Amen, Mid America Computer Corporation (TL 286 & S1/2 Vacated Admiral St, Sec 7-18-12)

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 \$2,900,000. The proposed value of \$2,900,000 reflects that value."

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

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

4.5. Thomas & Teresa Stamper (BC Southern Ridge Lot 22)

Owner signed waiver. Referee stated "I recommend no change. The property owner did not provide information pertaining to market value. After reviewing the property record card, it was found to be correct. The proposed value of \$219,625 reflects no change."

Motion Jay Anderson 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

4.6. Michelle Mughal (11 BC College Heights Add Lot 14)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewer and recent purchase price. The inspection revealed that the property was in poor condition. The property owner purchased the property for \$320,000 on 5/3/2021. I recommend adjusting the assessed value to the purchase price. The proposed value of \$321,005 reflects those changes."

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

4.7. David Halperin (Pioneer Hills Lot 11)

Owner signed waiver. Referee stated "I recommend adjusting value based on information provided by the property owner and a review of the property record card. The review revealed the property record needed to be corrected. The proposed value of \$563,975 reflects that 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: Aye, Kramer: Aye, Kruger: Aye, Rishel: Aye

4.8. Michael Golla (TL 6, Sec 25-18-9)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on an on-site inspection done by the Co Reviewers and recent purchase price. The inspection revealed that the property was in fair condition. The property owner purchased the property for \$315,000 on 11/23/2020. I recommend adjusting the assessed value to the purchase price. The proposed value of \$315,025 reflects those changes."

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

4.9. Sandra Boquet, Trustee (SE1/4 SW1/4 & TL 28, Sec 25-18-11)

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 inspection revealed discrepancies on the County's property card. The detached garage had been added twice due to a clerical error. The proposed value of \$421,380 reflects that change."

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

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

4.10. Ruth Stroud & Anne Larson Living Trust (TL 34 Sec 6-17-12)

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 & outbuilding needed to be adjusted for condition. The proposed value of \$344,940 reflects those changes."

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

4.11. Edward Jeary (BC Lot 5 Blk 96)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and an interior & exterior physical inspection done by the Co Reviewers. The inspection revealed the siding needed to be adjusted. The proposed value of \$137,820 reflects that change."

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

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

4.12. Jason & Danielle Coontz (Cottonwood Creek Lot 62)

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 quality needed to be adjusted and

add a 15% economic factor which was missed due to a clerical error. The proposed value of \$383,505 reflects those changes."

Motion Jordan Rishel and second by Lisa Kramer to concur with the Referee & Co Assessor's recommendation. Motion Carried.

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

4.13. Cint & Deborah Frahm (TL 1, Sec 17-19-10)

Owner signed waiver. Referee stated "I recommend adjusting the assessed value based on information provided by the property owner and an interior & exterior physical inspection done by the Co Reviewers. The inspection revealed the quality needed to be adjust along with teh effective age. The proposed value of \$271,800 reflects those changes."

Motion Jay Anderson 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

4.14. Thomas Townsend (Surrey Hills Lot 15)

Chairman read protest then Referee's recommendation "I recommend consulting with the Co Attorney on this protest. The 2020 property value has been protested to the TERC and could have an effect on the 2021 value. No information pertaining to market value was provided. The proposed value of \$576,925 reflects no change." Owner was not present.

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: Aye, Kramer: Aye, Kruger: Aye, Rishel: Aye

4.15. Isabelle Thomas (TL 65, Sec 19-18-12)

Chairman read protest then Referee's recommendation "I recommend no change. The Co Assessor's office reclassified 1.28 acres from rural waste (\$385.00 per acre) to acreage acres (\$4,800.00 per acre). The reclassification was due to legislation passed in 2020, which disqualified tracts of land, less than 5 acres from being considered for greenbelt. The proposed value of \$257,220 reflects no change." Owner was not present

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

4.16. Brenda Ruenholl (Lot 15, Block 12 PC 15)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide any information pertaining to market value and was asking for same problems that were adjusted last year to be adjusted again. After reviewing our property record card, it was noted that they still had the adjustments, and they just took the same increase that the rest of the county took. The proposed value of \$148,805 reflects no change." Owner was not present.

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

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

4.17. Ritch Nelson (CC Calhoun Co Add Lots 1, 2 & E14.68' Lot 3 Blk 88)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not show for appointment and did not provide any information pertaining to market value. The proposed value of \$191,160 reflects no change." Owner was not present.

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: Aye, Kramer: Aye, Kruger: Aye, Rishel: Aye

4.18. Micheels, Kathleen McGill, Trustee (TL 54 Sec 35-17-12)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner provided four properties that were assessed less than her house. The property that had a house similar to the subject had only 5.01 acres (the subject has 10.5 acres), and also received an additional 5% more depreciation than houses not located in subdivisions. The two variables resulted in a higher value on the subject. It was treated similar to properties not located in subdivisions. The proposed value of \$670,390 reflects no change." Property owners were 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: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Rishel: Aye

4.19. Andy Dundis (WV TL 67, Sec 32-17-11)

Chairman read protest then Referee's recommendation "I recommend no change. The property owner did not provide any information pertaining to market value and was asking for same problems that were adjusted last year to be adjusted again.

After reviewing our property record card, it was noted that they still had the adjustments, and they just took the same increase that the rest of the county took. The proposed value of \$122,440 reflects no change." Owner was not present.

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: Aye, Kramer: Aye, Kruger: Aye, Rishel: Aye

5. Recess and reconvene at 3:00 p.m. Kevin Barnhill entered the meeting.

6. Request for Extension of Homestead Exemption Deadline: 1. Jon Cady 2. Marjorie Dyas 3. James & Michelle Price (PA-approve/deny request)

Co Assessor Mencke went through the Extension requests.

Motion Kevin Barnhill and second by Jordan Rishel to give Assessor the ability to consider Homestead Exemption for Jon Cady. Motion Carried.

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

Motion Kevin Barnhill and second by Jay Anderson to give Co Assessor the ability to consider Homestead Exemption for Marjorie Dyas. Motion Carried.

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

Motion Kevin Barnhill and second by Jordan Rishel to give Co Assessor the ability to consider Homestead Exemption for James & Michelle Price. Motion Carried.

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

7. Co Assessor -Approve Valuation Changes and Corrections

Motion Lisa Kramer and second by Bob Frahm to approve Valuation Corrections 1149 & 1150 as presented by the Assessor. Motion Carried.

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

Motion Kevin Barnhill and second by Lisa Kramer to approve Valuation Changes 2587-2590, 2592-2593 as presented by the Assessor. Motion Carried.

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

Motion Kevin Barnhill and second by Lisa Kramer to approve Valuation Address Change Notices 2599-2605 as presented by the Co Assessor. Motion Carried.

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

8. Adjournment

Motion Steve Kruger and second by Kevin Barnhill to adjourn from the Board of Equalization meeting at 3:12 p.m. 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 13, 2021 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk
