

Tuesday, July 11, 2023 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 10:00 AM on Tuesday, July 11, 2023 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 Lisa Kramer, Jay Anderson, and Steve Kruger. Absent: Bob Frahm, Kevin Barnhill, and Jon Stewart. Also present: Assessor Robin Andreasen, Co Reviewer Angel Murtaugh, and Co Clerk Barbara Sullivan

2. Approve agenda

Motion Steve Kruger and second by Lisa Kramer to approve the agenda for July 11, 2023. Motion Carried.

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

3. Approve minutes for the June 27, 2023 meeting

Motion Steve Kruger and second by Jay Anderson that the rules be suspended and the minutes of the 6/27/23 meeting be approved but not read 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: Absent, Kramer: Aye, Kruger: Aye, Stewart: Absent

4. Valuation protests

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee and Assessor's recommendation for all waivers dated 7/11/23. Motion Carried.

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

4.1. Tom Townsend (Surrey Hills Lot 15, 31C PC 15)

Clerk read protest then Referee's recommendation: "The property owner was concerned with the increase in value. No market information was provided, and the property owner refused an onsite inspection of the house. The property owner did file a Form 456 (GB) which changed the land from Market to Agricultural value. The proposed value of \$673,105 reflects the change in the land only." The property owner was present and spoke.

Motion Steve Kruger and second by Jay Anderson to concur with the Referee and Assessor's recommendation to value at \$673,105. Motion Carried.

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

4.2. Ken Tracy (Millstone Estates, Lot 22)

Owner signed waiver. Referee stated: "The property owner has indicated that houses in his area were selling for less than his assessed value. The county reviewers did an interior/exterior inspection and did agree that the quality should be adjusted down. They also determined that the land qualified for greenbelt. Adjustments were made to the quality and the land was greenbelted. The proposed value of \$622,245 reflects those changes."

4.3. David Manton (TL 38, 8-18-11)

Owner signed waiver. Referee stated: "I recommend no change. The property owner did not provide any relevant information pertaining to market value. The owner was concerned with the value of the land. The county reviewers did an interior/exterior inspection. The inspection did not reveal any discrepancy in the county record card. The proposed value of \$366,630 reflects no change."

4.4. Michael & Toni Chamberlin (TL 96, 27-19-11)

Owner signed waiver. The Referee stated "I recommend no change. The property owner did not attend the hearing but did call and didn't provide any information pertaining to market value. The proposed value of \$324,310 reflects no change."

4.5. Barbara Franko Rev Trust (BC Pleasant Dell Sub, Lot 1)

Owner signed waiver. Referee stated "The inspection provided by the county reviewers revealed that the basement finish area needed to be adjusted. The proposed value of \$449,815 reflects that change." Property owner was present and spoke.

4.6. Barbara Franko Rev Trust (TL 195, 10-18-11)

Owner signed waiver. Referee stated "The county reviewed the record card and no changes were indicated. The proposed value of \$121,705 reflects no change."

4.7. Martin Rubeck (TL 20, 30-18-12)

Owner signed waiver. Referee stated "The property owner was concerned that the land assessed as agricultural is not equal with residential land. The county reviewers did an interior/exterior inspection. The inspection revealed that the county record card had the wrong sq ft on the house. The size of the house was corrected. Land is valued as residential and equalized with other residential parcels. Agricultural land is assessed at a different level per State Constitution. The proposed value of \$274,280 reflects the change to the house size."

4.8. James & Kjestine Evans (TL 56, 31-18-12)

Clerk read protest then the Referee's recommendation, "Property owner was concerned with the increase in value. No market information was provided, and the subject property owner refused an on-site inspection of the house. Property owner stated that there was less dry land and more grass. The Assessor's office reviewed the land use and changed some dry land to grass and waste. The proposed value of \$571,950 reflects those changes." Property owner was present and spoke.

Motion Lisa Kramer and second by Steve Kruger to concur with the Referee and Assessor's recommendation to value at \$571,950. Motion Carried.

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

4.9. Joseph Bartes (TL 52, 6-17-12)

Owner signed waiver. Referee stated "I recommend no change. The property owner did have a physical appointment but did not have a walk through since they weren't concerned with the house. The property owner was concerned only with the increase of the land. The land is valued the same as everyone in their market area. The proposed value of \$248,295 reflects no change."

4.10. Douglas Cafferty (Allen Hills Lot 14)

Owner signed waiver. Referee stated "I recommend no change. The property owner would not allow an on-site inspection and did not provide any information pertaining to market value. The proposed value of \$423,635 reflects no change."

4.11. Linda Hagen (LL Ests, 3rd Add Lot 4 Blk 28)

Owner signed waiver. Referee stated "The owner was concerned with the increase in value. No market information was provided. The county reviewers did an interior/exterior inspection. The inspection revealed that the quality should be adjusted down. The proposed value of \$206,155 reflects that change."

4.12. Shaun Vincent (TL 16, 12-17-10)

Clerk read the protest, then the Referee's recommendation: "The property owner was concerned with the value of the land. After reviewing information provided and the Assessor's office reviewed the aerial of the property, it was decided to adjust the land. The proposed value of \$43,190 reflects that change." Property owner was not present.

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee and Assessor's recommendation to value at \$43,190. Motion Carried.

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

Chairman declared a recess at 11:45 AM. Board reconvened at 2:15 PM.

4.13. Kent & Zoe Kenealy (Spring Ridge Lot 11)

Owner signed waiver. Referee stated: "I recommend adjusting the quality of the home due to a physical inspection and information provided by the property owner. The proposed value of \$785,765 reflects that change."

4.14. David & Carol Oswald (Allen Hills Sub Lot 33 Rev)

Owner signed waiver. Referee stated: "I recommend no change. The property owner did not want to continue with the protest process and canceled the physical inspection. The proposed value of \$464,095 reflects no change."

4.15. Rhonda Russell (HV Meads Add Lots 4-6 & 30' Vac 9th St Blk 37)

Owner signed waiver. Referee stated: "I recommend adjusting the assessed value based on a physical inspection done on the house. They needed an additional 10% functional due to the house and the siding was corrected. The proposed value of \$69,490 reflects that change."

4.16. Thad Greiner (TL 131, 10-17-12)

Owner signed waiver. Referee stated: "I recommend adjusting the land due to an ariel inspection done. The buildings site is actually only 1 acre instead of 2 and changed some of the dry ground to grass. The proposed value of \$415,560 reflects those changes."

4.17. Sarah Tegtmeier (TL 24, 10-18-10)

Owner signed waiver. Referee stated: "The property owner was concerned with the value of the outbuildings. The county reviewers did an exterior inspection of the property. The inspection revealed that one of the outbuildings had been removed and 2 other buildings were in poor condition. Additional depreciation was added to the two buildings and the value of the third building was removed. The proposed value of \$372,470 reflects those changes."

4.18. Mike Wakefield (TL 25, 36-18-11)

Owner signed waiver. Referee stated: "The property owner was concerned with the increase in value in some of the outbuildings and provided an appraisal that was dated 11/1/2022. The appraisal indicated a value of \$560,000. The county reviewers did an interior/exterior inspection and found there was not any basement finish and 4 less plumbing fixtures. The proposed value reflects changes for basement finish and adjusted the number of plumbing fixtures. The proposed value of \$561,840 reflects those changes to the property record card and recognition of the appraisal."

4.19. Ann Wolsmann (Quick Hill Sub Lot 1)

Owner signed waiver. Referee stated: "The property owner stated the house is under construction. The county reviewers did an interior/exterior inspection that revealed that the house, which is over 50 yrs old, had been gutted and is being rebuilt. After the review, adjustments were made for the condition. The proposed value of \$125,320 reflects that change."

4.20. Julie Warne (TL 31, 30-18-12)

Owner signed waiver. Referee stated: "The property owner was concerned with the value of the outbuildings. The county reviewers did an interior/exterior inspection. The inspection revealed that three buildings were in poor condition. Additional depreciation was added to those buildings. The proposed value of \$323,705 reflects those changes."

4.21. Michael Swanger (TL 26, 19-17-13, PC 16)

Clerk read protest then Referee's recommendation: "The property owner did not appear for the hearing with the Co Referee. Property owner was concerned with the increase in value. No market information was provided by the property owner. A purchase price of \$440,000 was recorded on 10/18/2019. The purchased price is more than the assessed value for 2023. The proposed value of \$411,390 reflects no change." The property owner was not present. Motion Steve Kruger and second by Lisa Kramer to concur with the Referee and Assessor's recommendation to value at \$411,390. Motion Carried.

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

4.22. Steven Wheelden (Spring Valley Rev, Lot 1 Blk 4)

Owner signed waiver. Referee stated: "The property owner was concerned with the value of the land. Due to the recent statute LB 727 the owner can qualify for the agricultural land use instead of the market value. I recommend adjusting the land due to a filing Form 456. The proposed value of \$514,580 reflects that change."

4.23. Robert Turner (BC Deerfield Replat 2, Lot 81, 114 PC 81)

Clerk read protest then Referee's recommendation: "Property owner provided information published by the Federal Reserve. He assumed the county used the Federal Reserve statistics to increase the value of his property. The county assessor's office does not utilize market information or statistics from undocumented publications to value property. The county utilizes market information from within Washington County. The county reviewers did an interior/exterior inspection and did not find any discrepancies in the county records. Information from Homes.com was also provided, which was not comparable to the subject property. The subject property sold for \$275,000 on

11/20/2020 and resold for \$229,000 on 3/11/2023. Sales of similar properties sold for \$350,965 on 10/22/2019 (finished basement), \$274,500 on 8/15/2019 (no finished basement), \$332,999 on 3/28/2019 (finished basement). The subject property is valued and equalized with the similar properties. The proposed value of \$296,560 reflects no change." The property owner was present and provided additional information to the board. Board members agreed with the Assessor's recommendation to adjust the building value to \$204,285, \$229,765 total.

Motion Steve Kruger and second by Lisa Kramer to not concur with the Referee and Assessor's recommendation and adjust the value to \$229,765 total. Motion Carried.

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

5. Co Assessor -Approve Valuation Changes and Corrections

Motion Steve Kruger and second by Lisa Kramer to approve Valuation Changes as presented by the Assessor dated 7/11/23. Motion Carried.

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

6. Adjournment

Motion Steve Kruger and second by Jay Anderson to adjourn from the Board of Equalization meeting at 2:59 p.m. Motion Carried.

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

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 11, 2023 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk
