

Wednesday, July 12, 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 Wednesday, July 12, 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, Kevin Barnhill, and Steve Kruger. Absent: Jon Stewart, Bob Frahm, and Jay Anderson. Also present: Assessor Robin Andreasen and Co Clerk Barbara Sullivan

2. Approve agenda

Motion Kevin Barnhill and second by Lisa Kramer to approve the agenda for 7/12/23. Motion Carried.

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

3. Valuation protests:

Motion Steve Dethlefs and second by Kevin Barnhill to concur with the Referee and Assessor's recommendations for all waivers dated 7/12/23. Motion Carried.

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

3.1. Caleb Beasley (Oak Park, 5th Add)

Owner signed waiver. Referee stated: "Property owner was concerned with the increase in value. No market information was provided. The property owner filed a Form 456/ GB. The Co Assessor approved that application. The proposed value of \$6,085 reflects that change."

3.2. Caleb Beasley (Oak Park 5th Add Lot 2)

Owner signed waiver. Referee stated: " Property owner was concerned with the increase in value. An appraisal and information pertaining to a sale was included with the protest. The appraisal indicated a value of \$614,000 as of 11/10/2022 and the purchase price was \$600,000 on 12/6/2022. Two additional lots were included in the appraisal and sale. The county reviewers did an exterior/interior inspection. The inspection revealed a swimming pool had been removed and the basement had major water problems. There was also a request to file Form 456/GB. The Assessor approved the GB and adjustments were made for the pool and water problems. The proposed value of \$494,165 reflects those changes."

3.3. Caleb Beasley (Oak Park 5th Add Lot 3)

Owner signed waiver. Referee stated: "Property owner was concerned with the increase in value. No market information was provided. The property owner filed a request to have the property green belted. The Assessor approved that request. The proposed value of \$4,130 reflects that change."

3.4. William & Jeanne Boyd Living Trust (TL 10, 15-17-12)

Owner signed waiver. Referee stated: "I recommend adjusting the land due to an aerial review. The owner decided that they weren't going to protest the house and outbuildings so no physical inspection was required. The proposed value of \$363,895 reflects the change in the land only."

3.5. William & Jeanne Boyd Living Trust (TL 61, 15-17-12)

Owner signed waiver. Referee stated: "I recommend adjusting the land due to an aerial review. The proposed value of \$26,385 reflects the change in the land."

3.6. Gary Spracklin (Spracklin Acres Sub Lot 1)

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 house and

driveway was in poor condition. The exterior siding and driveway needed to be replaced. The assessed value was adjusted for those problems. The proposed value of \$269,770 reflects those changes."

3.7. Clayton & Kristy Bolen (TL 127, 10-17-12 31C PC 3)

Clerk read protest then Referee's recommendation: "The property owner provided sales that he thought indicated a lower value. After meeting with the Assessor's office, he took the sales information with him. The county reviewers were not allowed to do an interior/exterior inspection of the property. Unless more substantial information is provided and an interior/exterior inspection is allowed, I recommend no change. The proposed value of \$427,825 reflects no change." Owner was not present.

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation and value at \$427,825. Motion Carried.

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

Chairman declared a recess at 10:45 AM. Board reconvened at 1:15 PM.

3.8. Jonnie Altstadt (Nashville Rev Lot 8 31C PC 29)

Owner signed waiver. Referee stated: "The property owner was concerned with the value of the detached garage and stated that it had been removed prior to January 1st. The county reviewers did an exterior review of the property and verified that the detached garage was gone. The proposed value of \$217,615 reflects the removal of the garage."

3.9. Tom Lazure (TL 20 & 33, 29-18-12)

Owner signed waiver. Referee stated: "The property owner was concerned with the increase in value. No market information was provided. The county reviewers did an interior/exterior inspection. The inspection revealed the basement finish was minimum, not partition finish, and some of the outbuildings were in poor condition. The county record card was corrected. The proposed value of \$253,080 reflects those changes."

3.10. Christian Marsh (BC Kennards Add S72.5' N145' Lots 1 & 2 Blk 2 114 PC 2)

Owner signed waiver. Referee stated: "Property owner stated that the county record card had some errors. The county reviewers did an exterior/interior inspection. The inspection revealed that there wasn't a fireplace as listed on the county card. The fireplace was removed and the proposed value of \$155,015 reflects that change."

3.11. Erin & Christopher Gubbels (TL 126, 29-17-13)

Owner signed waiver. Referee stated: "Based on an interior/exterior physical inspection done by the county reviewers and information the property owner provided. The property owner provided an appraisal dated 8/15/2022. The physical inspection revealed that the basement finish needed to be adjusted as well as a patio needed to be removed. The new value of \$503,115 reflects those changes."

3.12. Lyle & Marcia Shannon (WV Tl 65, 32-17-11)

Owner signed waiver. The Referee stated: "Property owner was concerned with the increase in value. No market information was provided. Pictures of the driveway and basement were provided. The county reviewers did an interior/exterior inspection. The inspection revealed that the driveway was in poor condition and the house had foundation problems. The siding and patio also needed to be corrected. The proposed value of \$219,290 reflects those changes."

3.13. Eric Beaty (BC Deerfield Replat 2 Lot 38)

Owner signed waiver. Referee stated: "Property owner provided information of a purchase price. The house was purchased on 5/11/2022 for \$375,000. The County Assessor's office considered the sale to be an arm's length sale and adjusted the quality of the house after an interior/exterior inspection done by the county reviewers. The proposed value of \$373,575 reflects that change."

3.14. Kurt Kesteloot (TL 157, 14-17-12)

Owner signed waiver. Referee stated: "The property owner was concerned with the land value and provided information regarding wetland. His property is enrolled in the wetland program which has limiting conditions for use. The land classification was changed in accordance to use. The proposed value of \$668,950 reflects that change."

3.15. Kurt Kesteloot (TL 162, 14-17-12)

Owner signed waiver. Referee stated: "The property owner was concerned with the land value and provided information regarding wetland. His property is enrolled in the wetland program which has limiting conditions for use. The land classification was changed in accordance to use. The proposed value of \$4,355 reflects that change."

3.16. Tena Boucher (Blair Trailer Crt #1)

Owner signed waiver. Referee stated: "The owner was concerned with the increase in value. Water pipes had broken and have created major damage to the structure. The county reviewers did an interior/exterior inspection. The inspection revealed that the water damage was significant. Additional depreciation was given to the trailer for the water damage. The proposed value of \$10,595 reflects that change."

3.17. Floyd Geiser (FV Lots 5-6 & 1/2 Vac Alley Blk 100)

Owner signed waiver. Referee stated: "The property owner stated houses that are newer are valued less than the subject and land value increase is ridiculous. The county reviewers did an interior/exterior inspection. The inspection revealed that the basement was not finished. The record card was changed to no basement finish. The proposed value of \$264,785 reflects that change."

3.18. Daniel Daly (S1/2 NE1/4 NW1/4, 16-17-12)

Clerk read protest then Referee's recommendation, "I recommend no change. The property owner was concerned with the increase in value. No market information was provided. The county reviewers were not allowed to do an interior/exterior inspection. The agricultural land use was reviewed and considered correct. The proposed value of \$390,375 reflects no change." Owner was not present.

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

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

3.19. Daniel Daly (TL 42, 16-17-12)

Owner signed waiver. Referee stated: "The property owner stated the land was not classified correctly. The property owner stated that there was less dry land and more waste. The Assessor's office reviewed the land use and changed some dry ground to grass and waste. The proposed value of \$1,000 reflects those changes."

3.20. Jeffrey Robinson (SW 1/4 NE 1/4 & TL 8, 30-18-12)

Owner signed waiver. Referee stated: "The property owner disagreed with the county land use and land value classification. The property owner did provide a FSA map that showed only 18 acres dry cropland. The Property Tax Division of the State Department of Revenue provides the County Assessor with land classification by soil type and they are not allowed to change them. The land uses were corrected to reflect the information provided. The proposed value of \$147,330 reflects those changes."

3.21. Jeffrey Robinson (TL 45, 30-18-12 12B PC 32)

Owner signed waiver. Referee stated: "The property owner disagreed with the county land use and some of his outbuildings' values. The property owner did provide a FSA map that showed less dry crop and more grass. The county reviewers had done a relist of the property and the buildings were going to be adjusted next year due to the inspection. The land and buildings were corrected and the proposed value of \$392,745 reflects those changes."

3.22. Brenda Orr (Fawn Ridge Lots 10 & 11)

Owner signed waiver. Referee stated: "The property owner was concerned with the increase in value of the house and land. The county reviewers did an interior/exterior inspection. The inspection revealed that the basement finish area needed to be adjusted. The property owner also filed Form 456 (GB) which lowered the land value by changing the classification for Residential to Agricultural. The proposed value of \$568,445 reflects those changes."

4. Adjournment

Motion Lisa Kramer and second by Kevin Barnhill to adjourn from the Board of Equalization meeting at 1:19 p.m. Motion Carried.

Anderson: Absent, Barnhill: Aye, 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 Wednesday, July 12, 2023 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk
