Wednesday, July 19, 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 19, 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 Bob Frahm, Kevin Barnhill, Jon Stewart, and Steve Kruger. Absent: Lisa Kramer, and Jay Anderson. Also present: Co Clerk Barbara Sullivan and Assessor Robin Andreasen and Deputy Assessor Lacy Johnson

2. Approve agenda

Motion Kevin Barnhill and second by Steve Kruger to approve the agenda for 7/19/23. Motion Carried. Anderson: Absent, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Stewart: Aye

3. Approve minutes for the July 11 & 12, 2023 meetings

Motion Kevin Barnhill and second by Steve Kruger that the rules be suspended and minutes of the 7/11 and 7/12/23 meetings 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: Absent, Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Stewart: Aye

4. Property Valuation Protests

4.1. Dave Artrip (TL 21, 35-18-11)

Clerk read protest then Referee's recommendation: "I recommend no change. The property owner was concerned with the increase in value and refused an interior/exterior inspection. The property owner did not provide any information pertaining to market and during relist would not allow the county reviewers to enter his property for the 6 year review. He also stated the Assessor's office was not allowed on his property in the future. The proposed value of \$234,795 reflects no change." Property owner was present and spoke.

Motion Kevin Barnhill and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$234,795. Motion Carried.

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

4.2. David Vollmer (W1/2 SE1/4, 1-19-9) #47

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 provided information about a sale in their neighborhood which has a total of 982.86 acres, that recently sold for \$3,000,000, which is equal to \$3,052.32 per acre. The county Assessor doesn't consider this sale to be an arms-length sale. The parcel is valued the same and is assessed equally with similar agricultural land. The proposed value of \$389,890 reflects no change." Property owner was present and spoke.

Motion Kevin Barnhill and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$389,890. Motion Carried.

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

4.3. David Vollmer (N1/2 NE1/4, 12-19-9) #48

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 provided information about a sale in their neighborhood which has a total of 982.86 acres that recently sold for \$3,000,000, which is equal to \$3,052.23 per acre. The county Assessor doesn't consider this sale to be an arms-length lase. The parcel is valued the same and is assessed equally

with similar agricultural land. The proposed value of \$478,925 reflects no change." Property owner was present and spoke.

Motion Kevin Barnhill and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$478,925. Motion Carried.

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

4.4. Deborah Carlin & Sharon Kava (Lakeland Ests Lot 8, Blk 20 2nd Add)

Clerk read protest then Referee's recommendation: "The owner was concerned with the increase in value. The property owner provided some market information. The county reviewers did an interior/exterior inspection. The inspection revealed that the decks and balconies needed to be removed and the driveway needed to be adjusted. The proposed value of \$283,200 reflects those changes."

Motion Steve Kruger and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$283,200. Motion Carried.

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

4.5. Ryan Chappelear (TL 16, 6-17-10)

Clerk read protest then Referee's recommendation: "Property owner was concerned with the increase in value. He didn't show for the hearing with Referee, submit any market information, or allow an interior/exterior inspection. The proposed value of \$506,105 reflects no change."

Motion Steve Kruger and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$506,105. Motion Carried.

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

4.6. Patricia Weberg (HV TL 78, 30-20-11)

Clerk read protest then Referee's recommendation: "The property owner states the is barely livable. The count reviewers did an interior/exterior inspection. The inspection revealed that the house was in very poor condition. The exterior siding needed to be replaced. The assessed value was adjusted for the condition of the house. The proposed value of \$52,525 reflects that change."

Motion Kevin Barnhill and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$52,525. Motion Carried.

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

5. Property Valuation Protests with Waivers

Motion Steve Kruger and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation and approve all signed waivers dated 7/19/23. Motion Carried.

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

6. Adjournment

Motion Kevin Barnhill and second by Steve Kruger to adjourn from the Board of Equalization meeting at 12:00 p.m. Motion Carried.

Anderson: Absent, Barhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Absent, Kruger: Aye, Stewart: 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 Wednesday, July 19, 2023 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk