

Friday, July 21, 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 10:04 AM on Friday, July 21, 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.

County Clerk Sullivan declared the meeting was in session and that the meeting is being recorded. Sullivan 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: Board members Steve Kruger, Kevin Barnhill, Jay Anderson, and Jon Stewart. Absent: Chairman Steve Dethlefs, Bob Frahm and Lisa Kramer. Also present: Co Clerk Barbara Sullivan, Assessor Robin Andreasen, and Co Reviewer Randy Campbell

2. Motion to appoint board member to chair meeting

Motion Jon Stewart and second by Jay Anderson to appoint Steve Kruger to act as Chairman for the 7/21/23 meeting. Motion Carried.

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

3. Approve agenda

Motion Kevin Barnhill and second by Jon Stewart to approve the agenda for July 21, 2023. Motion Carried.

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

4. Valuation Protests

4.1. James Messerschmidt & Krista Anderson (Heidi Hollo West Lot 14)

"I recommend adjusting the assessed value based on an onsite inspection done by the county reviewers. The inspection revealed the patio needed to be removed. The property owner provided an appraisal to the Assessor's office after the referee meeting. The appraisal was dated 12/20/2020 and had a value of \$550,000. After adjusting the appraisal for time, it ended up being valued at \$629,695. The proposed value of \$618,935 reflects the removal of the patio." Property owners were present and provided further documentation for consideration. The Assessor recommended to adjust value to \$613,000.

Motion Kevin Barnhill and second by Jay Anderson to concur with the Assessor's recommendation to value at \$613,000. Motion Carried.

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

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

Clerk read protest then Referee's recommendation: "Property owner was concerned with the increase in value. He didn't submit any market information. The land is classified as grass and waste. The property owner stated the land is used for grazing cattle, which would be consistent with a classification of grass. The proposed value of \$311,675 reflects no change." Owner spoke to board via phone.

Motion Kevin Barnhill and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$311,675. Motion Carried.

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

4.3. Chase Kratochvil (TL 3 8-18-10)

"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 property is valued the same as similar land. The proposed value of \$937,240 reflects no change." Owner spoke to the board via phone.

Motion Kevin Barnhill and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$937,240. Motion Carried.

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

4.4. Dollar General/Richard Edwards (BC TL275 13-18-11)

"The representative for Dollar General (Richard Edwards) stated that subject property is valued in excess of fair market value based on the three approaches to value. In addition, the property is valued in excess of other similarly situated properties. The representative stated they would provide actual cost for the building. There is a TERC case for the 2022 assessed value. I recommend no change, any adjustments at this time could affect the 2022 TERC case." Richard Edwards spoke to the board via phone call.

Motion Kevin Barnhill and second by Jay Anderson to concur with the Referee & Assessor's recommendation to value at \$132,158,640. Motion Carried.

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

4.5. William Neal (TL 78, 29-17-13)

Clerk read protest then Referee's recommendation: "Property owner was concerned with the value of his property. He did not provide any market information. The county reviewers did an interior/exterior inspection. The inspection revealed that the house and driveway were in poor condition. The building was inspected in prior years and adjustments were made at that time for those conditions. The house was given additional depreciation for condition in prior years. The proposed value of \$256,005 reflects no change." Owner was not present.

Motion Kevin Barnhill and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$256,005. Motion Carried.

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

4.6. Caine Hanzlik (TL 37, 2-17-11)

Clerk read protest then Referee's recommendation: "The property owner was concerned with the increase in value of the house. The county reviewers did an interior/exterior inspection. The inspection revealed an outbuilding needed to be removed and the quality is closer to Good + than Excellent. There was a purchase price which was time adjusted. The land was not adjusted and is valued the same as others in that market area. The proposed value of \$702,470 reflects those changes." Owner was not present.

Motion Jay Anderson and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$702,470. Motion Carried.

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

4.7. George Whitmore (TL 20 16-19-11)

Clerk read protest then Referee's recommendation: "Property owner was concerned with the value of a building located on this parcel. He states that the building is in very poor condition. The building was inspected in 2019 and adjustments were made at that time for condition. He did not provide any market information. The building was given additional depreciation for condition in 2019. The proposed value of \$671,385 reflects no change." Owner was not present.

Motion Jay Anderson and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$671,385. Motion Carried.

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

4.8. George Whitmore (SE1/4SE1/4 & TL 14 4-17-11)

Clerk read protest then Referee's recommendation: "The property owner was concerned with the increase in value of his land. He did not provide any market information. There are power lines that cross the parcel which the owner states would prohibit residential development. The property is GB and is not assessed as development land. The property is valued the same as similar land. The proposed value reflects no change." Owner was not present.

Motion Jay Anderson and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$299,190. Motion Carried.

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

Chairman declared a recess at 11:50 a.m. Board reconvened at 12:50 p.m.

4.9. Leslie & Sandra Mullen (Rosenbaum Acres prt of Lot 2, 24-19-11)

Clerk read protest then Referee's recommendation: "The property owner was concerned with the increase in value. The property owner did not provide any information pertaining to market value. The county reviewers did an interior/exterior inspection that showed the property record needed to have some adjustments on the outbuildings and remove BB Court & DTG. The proposed value of \$276,800 reflects those corrections." Owner was present and spoke.

Motion Kevin Barnhill and second by Jay Anderson to concur with the Referee & Assessor's recommendation to value at \$276,800. Motion Carried.

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

4.10. Leslie & Sandra Mullen (Rosenbaum Acres prt of Lot 2, 25-19-11)

Clerk read protest then Referee's recommendation: "The property owner was concerned with the land value and stated that it was in a flood plain. The land had previously been adjusted for being a flood plain and incorrectly removed. The proposed value of \$1,675 reflects that adjustment reinstated." Owner was present and spoke.

Motion Kevin Barnhill and second by Jay Anderson to concur with the Referee & Assessor's recommendation to value at \$1,675. Motion Carried.

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

4.11. Evonik Corporation, Ken Bittner (SE1/4 NW1/4 SE1/4 & TLs 10, 28-33, 38 & 46, Sect 18-18-12)

Clerk read protest then Referee's recommendation: "The properties representative (Dan Galati) stated that the improvements to a building do not appreciate in value over time. The increase in value was a result of inflation creating a higher replacement cost. For 2023, inflation outpaced the depreciation which resulted in a higher assessed value. All similar properties received the same increase. An interior/exterior inspection was done by the county referee and the Assessor's office. The inspection revealed some deterioration caused by the chemicals used within the buildings. Most of the buildings are being depreciated at 51%, they are not valued as if new. The proposed value of \$22,551,400 reflects no change." Attorney Dan Galati spoke to the board via phone call.

Motion Kevin Barnhill and second by Jay Anderson to concur with the Referee & Assessor's recommendation to value at \$22,551,400. Motion Carried.

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

4.12. Rolland Farm Supplies Inc (Rolland Sub Lot 2)

Clerk read protest then Referee's recommendation: "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 that the house had been demolished after January 1 so was listed as salvaged value and that one of the buildings had been removed prior to January 1st. The land also qualified for GB and a form was filed and accepted by the Assessor's office. The proposed value of \$193,210 reflects those changes." Owner was not present.

Motion Jay Anderson and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$193,210. Motion Carried.

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

4.13. Ben Stangl (TL 57, 4-17-12)

Clerk read protest then Referee's recommendation: "Property owner was concerned with the increase in value of the property. They did not allow an interior/exterior inspection or submit any market information. The increase in value was done county wide to meet the requirements of the State Statutes (92%-100%). The proposed value of \$473,745 reflects no change." Owner was present and spoke.

Motion Kevin Barnhill and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$473,745. Motion Carried.

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

4.14. Judy Geisler #116 (TL 6, 15-19-9)

Clerk read protest then Referee's recommendation: "The property owner was concerned with the increase in value. They did not show for the hearing with the Referee, submit any market information, or request an interior/exterior inspection. The property is valued the same as similar properties. The proposed value of \$357,430 reflects no change." Owner was not present.

Motion Jay Anderson and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$357,430. Motion Carried.

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

4.15. Judy Geisler #119 (TL 11, 17-19-9)

Clerk read protest then Referee's recommendation: "The property owner was concerned with the increase in value. They did not show for hearing with the Referee or submit any market information. The property is valued the same as similar properties. The proposed value of \$427,735 reflects no change." Owner was not present.

Motion Kevin Barnhill and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$427,735. Motion Carried.

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

4.16. Judy Geisler #120 (NW1/4, 17-19-9)

Clerk read protest then Referee's recommendation: "The property owner was concerned with the increase in value. They did not show for the hearing with Referee, submit any market information, or allow an interior/exterior inspection. The property is valued the same as similar properties. The proposed value of \$1,084,135 reflects no change." Owner was not present.

Motion Jay Anderson and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$1,084,135. Motion Carried.

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

4.17. Jean Beck (TL 70, 20-18-12)

Clerk read protest then Referee's recommendation: "I recommend no change. The property owner did not provide any relevant information pertaining to market value. The owner was concerned with the value of the land. The property had previously been adjusted and is valued the same as similar land. The proposed value of \$15,840 reflects no change." Owner spoke to the board via phone call.

Motion Kevin Barnhill and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$15,840. Motion Carried.

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

4.18. Benji Thompkins, Walmart (BC Hayden Place Replat 1, Lot 1)

Clerk read protest then Referee's recommendation: "The property tax division of Walmart stated that market and relevant property data suggests property is over-assessed. Representatives from Walmart did not show or call for Referee hearing. The sales information provided had insufficient description of sales comps. Sales were not located in Washington Co, NE. County Assessor offices located in Nebraska do not have the ability to travel around the United States and look for comparable sales or research and verify information provided by protesters relating to special-use buildings. The properties actual value was arrived at per State Statue 77-112. I recommend no change." Benji Thompkins spoke on behalf of Walmart.

Motion Kevin Barnhill and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$9,567,795. Motion Carried.

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

4.19. James Lang (TL 60, 26-17-12)

Clerk read protest then Referee's recommendation: "The property owner stated the land was used for agricultural use, not totally residential. A Greenbelt Form 456 was timely filed and approved by the Assessor. The land was reclassified to agricultural use. The proposed value of \$564,595 reflects that change." Owner was not present.

Motion Kevin Barnhill and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$564,595. Motion Carried.

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

5. Valuation Protests with Waivers

Motion Kevin Barnhill and second by Jay Anderson to concur with the Referee and Assessor's recommendation and approve all signed waiver dated 7/21/23. Motion Carried.

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

6. Adjournment

Motion Kevin Barnhill and second by Jon Stewart to adjourn from the Board of Equalization meeting at 3:34 p.m. Motion Carried.

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

Attest: Barbara Sullivan
Washington County Clerk

Steve Kruger, 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 Friday, July 21, 2023 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk
