

Monday, July 22, 2024 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 10:07 AM on Monday, July 22, 2024 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.

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

2. Approve agenda

Motion Steve Kruger and second by Kevin Barnhill to approve the agenda for 7/22/24. Motion Carried.

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

3. Approve minutes for the July 17, 2024 meeting

Motion Kevin Barnhill and second by Lisa Kramer that the rules be suspended and the minutes of the 7/17/24 meeting be approved but not read for the purpose that all board members were furnished a copy of said minutes prior to the meeting. Motion Carried.

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

4. Property Valuation Protests

4.1. City of Blair, #50 (890089237), tabled from 7/17/24 meeting

Referee stated, "I recommend no change. The city representative did attend the referee hearing. The representative did not provide any information pertaining to market value or enough information for proof of public use to be exempt from taxes. The proposed value of \$45,200 reflects no change."

Motion Kevin Barnhill and second by Lisa Kramer to un-table. Motion Carried.

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

Motion Steve Kruger and second by Lisa Kramer to deny Property Valuation Protest as property was not used for public access. Motion Carried.

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

4.2. City of Blair, #51 (890019537), tabled from 7/17/24 meeting

Referee stated, "I recommend no change. The city representative did attend the referee hearing. The representative did not provide any information pertaining to market value or enough information for proof of public use to be exempt from taxes. The proposed value of \$94,860 reflects no change."

Motion Lisa Kramer and second by Steve Kruger to un-table. Motion Carried.

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

Motion Steve Kruger and second by Kevin Barnhill to deny Property Valuation Protest as it was not used for public access. Motion Carried.

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

4.3. Evonik Corp, #55, (890085652), tabled from 7/17/24 meeting

Owner was present via phone call. Referee stated, "I recommend consulting with the County Attorney on this protest. The 2023 value has been protested to the TERC (Case 23C0144) and could have an effect on the 2024 values. The proposed value of \$22,551,400 reflects no change."

Motion Kevin Barnhill and second by Lisa Kramer to un-table. Motion Carried.

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

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value

at \$22,551,400. Motion Carried.

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

5. Report of Destroyed Real Property

5.1. Jane Navrude, #135 (890043064)

Motion Kevin Barnhill and second by Steve Kruger to deny reassessment based on damages not meeting the 20% threshold. Motion Carried.

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

5.2. Jane Navrude, #136 (890029547)

Motion Kevin Barnhill and second by Steve Kruger to deny reassessment based on damages not meeting the 20% threshold. Motion Carried.

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

5.3. Riverview Park LLC, #126 (890031199)

Motion Steve Kruger and second by Kevin Barnhill to deny reassessment due to damage not meeting the 20% threshold. Motion Carried.

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

5.4. RA Properties, Ltd, #127 (890024045)

Motion Kevin Barnhill and second by Lisa Kramer to approve reassessment to \$429,245. Motion Carried.

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

5.5. Joe Zelfel, #128 (890080241)

Motion Steve Kruger and second by Lisa Kramer to approve reassessment to \$119,620. Motion Carried.

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

5.6. Brad Cagle, #130 (890028336)

Motion Lisa Kramer and second by Kevin Barnhill to approve reassessment to \$112,355. Motion Carried.

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

5.7. Brad Cagle, #131 (890033397)

Motion Lisa Kramer and second by Kevin Barnhill to approve reassessment to \$189,550. Motion Carried.

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

5.8. Brad Cagle, #132 (890030968)

Motion Steve Kruger and second by Kevin Barnhill to approve reassessment to \$109,740. Motion Carried.

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

5.9. Brad Cagle, #133 (890033460)

Motion Lisa Kramer and second by Kevin Barnhill to approve reassessment to \$76,585. Motion Carried.

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

5.10. Wenninghoff Enterprises LLC, #137 (890012089)

Motion Kevin Barnhill and second by Lisa Kramer to approve reassessment to \$125,925. Motion Carried.

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

5.11. Robert & Mary Mumm, #134 (890087642)

Motion Kevin Barnhill and second by Steve Kruger to approve reassessment to \$75,275. Motion Carried.

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

5.12. Mick & Beth Goslin, #125 (890010059)

Motion Kevin Barnhill and second by Lisa Kramer to approve reassessment to \$165,265. Motion Carried.

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

5.13. Paul Johnson, #124 (890086484)

Motion Steve Kruger and second by Kevin Barnhill to deny reassessment due to damage not meeting the 20% threshold. Motion Carried.

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

5.14. Julia Hindmarsh, #138 (890000308)

Motion Kevin Barnhill and second by Lisa Kramer to approve reassessment to \$1,373,970. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Absent

5.15. Mark Petersen, #116 (890088920)

Motion Kevin Barnhill and second by Lisa Kramer to approve reassessment to \$426,550. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Absent

5.16. Leslie & Sandra Mullen, #139 (890076972)

Motion Lisa Kramer and second by Kevin Barnhill to deny reassessment based on damages not meeting the 20% threshold. Motion Carried.

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

5.17. Jeffrey Kempcke, #140 (890089083)

Motion Steve Kruger and second by Kevin Barnhill to approve reassessment to \$9,300. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Absent

5.18. Jeffrey Kempcke, #141 (890031290)

Motion Lisa Kramer and second by Kevin Barnhill to approve reassessment to \$27,900. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Absent

5.19. Jeffrey Kempcke, #142 (890031283)

Motion Steve Kruger and second by Kevin Barnhill to approve reassessment to \$132,990. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Absent

5.20. Jeffrey Kempcke, #143 (890031220)

Motion Kevin Barnhill and second by Lisa Kramer to approve reassessment to \$1,138,660. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Absent

5.21. Jeffrey Kempcke, #144 (890087031)

Motion Lisa Kramer and second by Kevin Barnhill to approve reassessment to \$251,310. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Absent

5.22. Brandon Kempcke, #145 (890031241)

Motion Lisa Kramer and second by Steve Kruger to approve reassessment to \$18,600. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Absent

5.23. Brandon Kempcke, #146 (890031262)

Motion Steve Kruger and second by Lisa Kramer to approve reassessment to \$37,200. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Absent

5.24. Brandon Kempcke, #147 (890031164)

Motion Lisa Kramer and second by Kevin Barnhill to approve reassessment to \$13,390. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Absent

5.25. Brandon Kempcke, #148 (890031346)

Motion Steve Kruger and second by Lisa Kramer to approve reassessment to \$27,295. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Absent

5.26. Todd Johnson, #149 (890078617)

Motion Kevin Barnhill and second by Lisa Kramer to approve reassessment to \$219,800. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Absent

5.27. Oscar Farms LLC, #150 (890031311)

Motion Steve Kruger and second by Kevin Barnhill to approve reassessment to \$18,600. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Absent

5.28. Oscar Farms LLC, #151 (890021826)

Motion Kevin Barnhill and second by Steve Kruger to approve reassessment to \$578,085. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Absent

5.29. Michael Shotwell, #152 (890054005)

Motion Lisa Kramer and second by Kevin Barnhill to approve reassessment to \$153,315. Motion Carried.
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Absent

5.30. Shiang-Min Wang, #153 (890018438)

Motion Steve Kruger and second by Kevin Barnhill to approve reassessment to \$116,410. Motion Carried.

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

5.31. Tietz Farms Inc, #156 (890012047)

Motion Kevin Barnhill and second by Lisa Kramer to approve reassessment to \$75,540. Motion Carried.

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

5.32. Tietz Farms Inc, #157 (890012068)

Motion Lisa Kramer and second by Kevin Barnhill to approve reassessment to \$17,030. Motion Carried.

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

5.33. Monica Mitchell, #155 (890012145)

Motion Kevin Barnhill and second by Lisa Kramer to approve reassessment to \$256,110. Motion Carried.

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

5.34. Linden & Jenny Swensen #165 (890082971)

Motion Kevin Barnhill and second by Lisa Kramer to approve reassessment to \$540,095. Motion Carried.

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

5.35. Karla Gregory, #158 (890055930)

Motion Kevin Barnhill and second by Lisa Kramer to deny reassessment based on damages did not meet the 20% threshold. Motion Carried.

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

5.36. Michael & Jodi Bierman, #159 (890006853)

Motion Lisa Kramer and second by Steve Kruger to approve reassessment to \$304,870. Motion Carried.

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

5.37. Joe Tholen, #160 (890059934)

Motion Kevin Barnhill and second by Steve Kruger to deny reassessment as damage does not meet the 20% threshold. Motion Carried.

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

5.38. Joe Tholen, #161 (890059983)

Motion Kevin Barnhill and second by Lisa Kramer to deny reassessment based on damage does not meet the 20% threshold. Motion Carried.

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

5.39. Cottonwood Inc, #162 (890031206)

Motion Kevin Barnhill and second by Lisa Kramer to deny reassessment. Motion Carried.

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

5.40. Lisa Meads, #163 (890060851)

Motion Steve Kruger and second by Lisa Kramer to approve reassessment to \$387,400. Motion Carried.

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

5.41. Robert Brackett, #164 (890023492)

Motion Kevin Barnhill and second by Lisa Kramer to approve reassessment to \$474,095. Motion Carried.

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

6. Adjournment

Motion Kevin Barnhill and second by Lisa Kramer to adjourn from the Board of Equalization meeting at 4:25 p.m.

Motion Carried.

Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, 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 Monday, July 22, 2024 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk
