

**Wednesday, July 17, 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 10:00 AM on Wednesday, July 17, 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. 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: Vice Chairman Bob Frahm, board members Lisa Kramer, Kevin Barnhill, Jon Stewart, and Steve Kruger. Absent: Chairman Steve Dethlefs and Jay Anderson. Also present: Co Clerk Barbara Sullivan, Assessor Robin Andreasen, and Co Reviewer

2. Approve agenda

Motion Kevin Barnhill and second by Lisa Kramer to approve the agenda for 7/17/24. Motion Carried.  
Anderson: Absent, Barnhill: Aye, Dethlefs: Absent, Frahm: Aye, Kramer: Aye, Kruger: Aye, Stewart: Aye

3. Approve minutes for the July 9 and July 10, 2024 meetings

Motion Steve Kruger and second by Kevin Barnhill that the rules be suspended and the minutes of the July 9 & July 10, 2024 meetings 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: Aye

4. Property Valuation Protests

4.1. Rennea Brown, #10 (890011221)

Owner was present and provided information. Referee stated, "Corrected land classifications due to discussion with property owner and county soil maps. The proposed value of \$114,390 reflects those changes."

Motion Kevin Barnhill and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$114,390. Motion Carried.

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

4.2. Rennea Brown, #11 (890011151)

Owner was present and provided information. Referee stated, "Corrected land classifications with maps provided by the property owner and county soil maps. The proposed value of \$336,560 reflects those changes."

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$336,560. Motion Carried.

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

4.3. Michael Albrecht, #24 (890056301)

Referee stated, "I recommend adjusting the assessed value based on an interior & exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the DRC & patio needed to be adjusted. The proposed value of \$156,605 reflects those changes."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$156,605. Motion Carried.

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

4.4. KJK Investments LTD Partnership, #28 (890022092)

Referee stated, "I recommend adjusting the land value based on information provided by the property owner and sales information provided by the county. The proposed value of \$208,760 reflects that change."

Motion Steve Kruger and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$208,760. Motion Carried.

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

4.5. KJK Investments LTD Partnership, #29 (890088945)

Referee stated, "I recommend adjusting the land value based on information provided by the property owner and sales information provided by the county. The proposed value of \$301,465 reflects that change."

Motion Kevin Barnhill and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$301,465. Motion Carried.

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

4.6. KJK Investments LTD Partnership, #30 (890088946)

Referee stated, "I recommend adjusting the land value based on information provided by the property owner and sales information provided by the county. The proposed value of \$250,800 reflects that change."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$250,800. Motion Carried.

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

4.7. KJK Investments LTD Partnership, #31 (890088947)

Referee stated, "I recommend adjusting the land value based on information provided by the property owner and sales information provided by the county. The proposed value of \$200,135 reflects that change."

Motion Steve Kruger and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$200,135. Motion Carried.

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

4.8. KJK Investments LTD Partnership, #32 (890088948)

Referee stated, "I recommend adjusting the land value based on information provided by the property owner and information provided by the county. The proposed value of \$157,875 reflects that change."

Motion Steve Kruger and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$157,875. Motion Carried.

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

4.9. Robert Chapin, #71 (890087334)

Referee stated, "I recommend no change. The property owner did not have an interior or exterior inspection and did not attend or call for the referee hearing. The property owner did provide some information but did not provide any information pertaining to market value. The proposed value of \$877,145 reflects no change."

Motion Steve Kruger and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$877,145. Motion Carried.

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

4.10. William Martin, #37 (890011207)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the office finish needed to be removed from the DTG and Quality of house needed to be adjusted. The proposed value of \$267,120 reflects those changes."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$267,120. Motion Carried.

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

4.11. Luke Hazuka, #35 (890022932)

Referee stated, "I recommend no change. The property owner did not have an interior or exterior inspection. The proposed value of \$451,155 reflects no change."

Motion Steve Kruger and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$451,155. Motion Carried.

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

4.12. Cole Baldwin, #38 (890087638)

Owner was present and gave information. Referee stated, "I recommend no change. The property owner did not allow an interior inspection but did provide a building inspection report from Planning & Zoning which said the building was

decommissioned but didn't state what was done. The property owner added to the report that was signed by the P&Z Dept, but we have no proof of what was described. The proposed value of \$706,590 reflects no change."

Motion Lisa Kramer and second by Steve Kruger to not concur with the Referee & Assessor's recommendation and to adjust the value to \$602,780. Motion Carried.

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

4.13. Catherine Pickering, #42 (89007742)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the condition of the home along with some basement finish needed to be adjusted. The wood deck was also removed. The proposed value of \$718,605 reflects those changes."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$718,605. Motion Carried.

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

4.14. Carter Aid LLC, #80 (890018466)

Referee stated, "I recommend no change. The property owner did not have in interior or exterior inspection and did not call or attend the referee hearing. The property owner did not provide any information pertaining to market value. The proposed value of \$923,195 reflects no change."

Motion Kevin Barnhill and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$923,195. Motion Carried.

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

4.15. Randy Prine, #44 (890088566)

Owner was present and gave information. Referee stated, "I recommend no change. The property owner was concerned with the traffic due to a business being run from a house across the street from the subject property. They had contacted the Blair City about this issue and there was no action taken. I would recommend the property owner contact a lawyer due to this being more of a legal issue. The property owner did not provide any information pertaining to market value. The proposed value of \$338,645 reflects no change."

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$338,645. Motion Carried.

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

4.16. William Lienemann, #46 (890012551)

Referee stated, "I recommend no change. The property owner did not have an interior or exterior inspection but did attend the referee hearing. The property owner did provide an appraisal and pictures of the subject property. The condition of the house was previously adjusted, and the appraisal confirmed we had the correct value. The proposed value of \$529,570 reflects no change."

Motion Steve Kruger and second by Kevin Barnhill to concur with the Referee & Assessor's recommendation to value at \$529,570. Motion Carried.

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

4.17. Robert Hokanson, #47 (890061803)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the house needed to be adjusted and additional depreciation was added. The proposed value of \$164,525 reflects those changes."

Motion Lisa Kramer and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$164,525. Motion Carried.

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

4.18. Gary Fox, #53 (890006818)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the home needed a 5% adjustment for hail damage. The proposed value of \$708,785 reflects that change."

Motion Kevin Barnhill and second by Steve Kruger to table until more information is available from property owner. Motion Carried.

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

4.19. Amy McCarthy, #40 (890088768)

Steve Weber represented the property owner and provided information. Referee stated, "I recommend adjusting the assessed value based on interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the quality of the home needed to be adjusted. The proposed value of \$691,300 reflects that change."

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$691,300. Motion Carried.

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

4.20. Stephen & Lisa Weber, #41 (890088769)

Owner was present and provided information. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the Quality of the home needed to be adjusted. The proposed value of \$706,915 reflects that change."

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$706,915. Motion Carried.

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

4.21. Quintin Martin, #48 (890017570)

Referee stated, "I recommend no change. The property owner did not have an interior or exterior inspection but did attend the referee hearing. The property owner did not provide any information pertaining to market value. The proposed value of \$550,695 reflects no change."

Motion Lisa Kramer and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$550,695. Motion Carried.

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

4.22. City of Blair, #50 (890089237)

A representative from Blair City was present and provided information. 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 Lisa Kramer and second by Jon Stewart to table Property Valuation Protest for 890089237 until the County Attorney can advise. Motion Carried.

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

4.23. City of Blair, #51 (890019537)

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 Jon Stewart to table Property Valuation Protest for 890019537 until the County Attorney can advise. Motion Carried.

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

4.24. Tyrel Hernes, #36 (890055426)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the basement finish needed to be removed, adjusted the detached garage to YDS, and added functional for foundation issues. The proposed value of \$147,205 reflects those changes."

Motion Lisa Kramer and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$147,205. Motion Carried.

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

4.25. Evonik Corp, #55 (890085652)

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 Steve Kruger and second by Lisa Kramer to table until next meeting. Motion Carried.

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

4.26. Mark Amdor, #52 (890007637)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the Quality of the home needed to be adjusted. The proposed value of \$265,525 reflects that change."

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$265,525. Motion Carried.

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

4.27. Benji Thompkins, Walmart, #70 (890019558)

Benji Thompkins, representative for Walmart, was present and provided information. Referee stated, "I recommend consulting with the County Attorney on this protest. The 2023 value has been protested to the TERC (case 23C0596) and could have an effect on the 2024 values. The proposed value of \$9,881,835 reflects no change."

Motion Lisa Kramer and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$9,881,835. Motion Carried.

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

4.28. John & Kara Bachman, #25 (890087324)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the Quality of the house needed to be adjusted. The proposed value of \$931,035 reflects that change."

Motion Lisa Kramer and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$931,035. Motion Carried.

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

4.29. Matt Greve, #69 (890082460)

Referee stated, "I recommend no change. The property owner did have an interior and exterior inspection. The inspection revealed our property record card was correct. The property owner did not attend or call for the referee hearing. The property owner did provide some information regarding some neighboring properties with the subject property but did not provide any information pertaining to market value. The proposed value of \$468,650 reflects no change."

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$468,650. Motion Carried.

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

4.30. Brian & Jennifer Klausen, #54 (890040964)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on information provided by the property owner. The property owner provided an appraisal and also had a recent purchase price on the subject property. The proposed value of \$941,015 reflects that corrected value."

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$941,015. Motion Carried.

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

4.31. Steven & Denise Edie, #57 (890087372)

Referee stated, "I recommend no change. The property owner did not have an interior or exterior inspection but did attend the referee hearing. The property owner did provide some information regarding some neighboring properties with the subject property but did not provide any information pertaining to market value. The proposed value of \$681,800 reflects no change."

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$681,800. Motion Carried.

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

4.32. Katherine & Cory Ray, #60 (890086385)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an interior and exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the home needed to be adjusting due to the start of foundation issues. The proposed value of \$500,310 reflects that change."

Motion Lisa Kramer and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$500,310. Motion Carried.

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

4.33. Dale Skeen, #59 (890057435)

Referee stated, "I recommend no change. The property owner did have an interior and exterior inspection and attended the referee hearing. The property owner did not provide any information pertaining to market value. The inspection revealed out property record card was correct. The proposed value of \$528,790 reflects no change."

Motion Lisa Kramer and second by Jon Stewart to concur with the Referee & Assessor's recommendation to value at \$528,790. Motion Carried.

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

4.34. Sandra Kucera, #75 (890009247)

Owners were present and provided information. Referee stated, "I recommend no change. The property owner did not have an interior or exterior inspection. The property owner did provide information, but the information did not pertain to market value. The proposed value of \$301,515 reflects no change."

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$301,515. Motion Carried.

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

4.35. Sandra Kucera, #76 (890082824)

Referee stated, "I recommend no change. The property owner did not have an interior or exterior inspection. The property owner did provide information, but the information did not pertain to market value. The proposed value of \$46,310 reflects no change."

Motion Lisa Kramer and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$46,310. Motion Carried.

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

4.36. William Stratbucker, #77 (890011914)

Owner signed waiver. Referee stated, "I recommend adjusting the assessed value based on an exterior inspection done by the County Reviewers and information provided by the property owner. The inspection revealed the building site needed to be removed. The proposed value of \$96,755 reflects that change."

Motion Lisa Kramer and second by Steve Kruger to concur with the Referee & Assessor's recommendation to value at \$96,755. Motion Carried.

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

4.37. Amy Carolus, Angels Share, #78 (890088534)

Referee stated, "I recommend no change. The property owner did provide information that stated that there were no rent received or occupancy on January 1, 2024, and compliance requirements of the Federal Historic Tax Credit program and LIHTC programs would impose significant complications upon a buyer's analysis of the subject property. Standard appraisal practice utilizes market rents and typical vacancy rates when utilizing the income approach value. Contract or restricted rents are not used when estimating a net income for rental properties. Consult with the County Attorney about tax credit programs and LIBTC incentives. This property was estimated to be 60% complete as of January 1, 2024 per information provided by a contractor working on-site. The valuation was determined and equalized with similarly constructed improvements. The proposed value of \$1,251,350 reflects no change."

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$1,251,350. Motion Carried.

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

4.38. Amy Carolus, Angels Share, #79 (890089116)

Referee stated, "I recommend no change. The property owner did provide information that stated that there were no rent received or occupancy on January 1, 2024, and compliance requirements of the Federal Historic Tax Credit program and LIHTC programs would impose significant complications upon a buyer's analysis of the subject property. Standard appraisal practice utilizes market rents and typical vacancy rates when utilizing the income approach value. Contract or restricted rents are not used when estimating a net income for rental properties. Consult with the County Attorney about tax credit programs and LIBTC incentives. This property was estimated to be 90% complete as of January 1, 2024 per information provided by a contractor working on-site. The valuation was determined and equalized with similarly constructed improvements. The proposed value of \$2,521,015 reflects no change."

Motion Steve Kruger and second by Lisa Kramer to concur with the Referee & Assessor's recommendation to value at \$2,521,015. Motion Carried.

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

## 5. Report of Destroyed Real Property

### 5.1. Anthony Roehr, #129 (890072996)

Owner was present but did not have enough information to show that damages met minimum threshold of 20%. Motion Kevin Barnhill and second by Steve Kruger to deny reassessment. Motion Carried.

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

### 5.2. Lando Auch, #119 (890005257)- tabled from 7/10/24 meeting

Owner was present and provided information to the board.

Motion Kevin Barnhill and second by Steve Kruger to un-table. Motion Carried.

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

Motion Kevin Barnhill and second by Steve Kruger to approve reassessment to \$487,460. Motion Carried.

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

### 5.3. Thomas Bequette, #121 (890005229)

Motion Kevin Barnhill and second by Steve Kruger to approve reassessment to \$88,940. Motion Carried.

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

### 5.4. Thomas Bequette, #122 (890080955)

Motion Kevin Barnhill and second by Steve Kruger to approve reassessment to \$105,790. Motion Carried.

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

### 5.5. Thomas Bequette, #123 (890080962)

Motion Kevin Barnhill and second by Steve Kruger to approve reassessment to \$44,575. Motion Carried.

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

### 5.6. Gary Fox, #91 (890006818)

Owner was present and provided pictures and other information pertaining to damages. The board determined the damage was not significant enough to meet the 20% threshold.

Motion Steve Kruger and second by Kevin Barnhill to table reassessment until more information is available from property owner. Motion Carried.

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

### 5.7. Nate Kempcke, #154 (890030023)

Owner was present and provided information.

Motion Steve Kruger and second by Lisa Kramer to approve reassessment to \$48,550. Motion Carried.

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

### 5.8. Brian Shald, #81 (890002730)

Owner was present and provided information to the board.

Motion Steve Kruger and second by Lisa Kramer to approve reassessment to \$275,865. Motion Carried.

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

## 6. Adjournment

Motion Steve Kruger and second by Lisa Kramer to adjourn from the Board of Equalization meeting at 3:43 p.m. Motion Carried.

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

Attest: Barbara Sullivan  
Washington County Clerk

Bob Frahm, Vice 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 17, 2024 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk

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