

Tuesday, July 22, 2025 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 3:00 PM on Tuesday, July 22, 2025 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

Present: Chairman Steve Dethlefs, board members Jon Stewart, Lisa Kramer, Bob Frahm, Kevin Barnhill, Mike Mackie, and Steve Kruger. Also present: Deputy Assessor Angel Murtaugh, Co Clerk Barbara Sullivan, and Co Attorney Scott Vander Schaaf

2. Approve agenda

Motion Kevin Barnhill and second by Mike Mackie to approve the agenda for 7/22/25. Motion Carried.

Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

3. Approve minutes for the July 15, 2025 meeting

Motion Kevin Barnhill and second by Mike Mackie that the rules be suspended and the minutes of the 7/15/25 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.

Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

4. Co Assessor -Approve Valuation Changes and Corrections

Motion Kevin Barnhill and second by Steve Kruger to approve Valuation Changes as presented by the Assessor. Motion Carried.

Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

5. Co Assessor: Approve Homestead Exemption

Motion Lisa Kramer and second by Bob Frahm to approve Homestead Exemption for James Hradsky. Motion Carried.

Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

6. Review & place on file Report of Cemeteries in Washington County

Motion Steve Kruger and second by Kevin Barnhill to receive and place on file the Report of Cemeteries in Washington County. Motion Carried.

Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

7. Destroyed Real Property

7.1. Michelle Hernandez #2 (890074354)

Board members wanted clarification from the state regarding filing deadlines and date of calamity before making a decision.

Motion Kevin Barnhill and second by Steve Kruger to table request for Destroyed Real Property filing for Michelle Hernandez until next meeting. Motion Carried.

Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

7.2. Dan Ruwe #3 (890013622)

After further discussion, the board determined that the reassessed value that was voted on was incorrect and did not include total value.

Motion Steve Kruger and second by Mike Mackie to approve reassessment value to \$532,720. Motion Carried.

Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

Motion Steve Kruger and second by Kevin Barnhill to amend the motion to include correct total reassessment value to

\$806,225. Motion Carried.

Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

8. Property Valuation Protests

8.1. Walmart #93 (890019558)

Referee stated, "The property is still in litigation and the County Assessor has not been informed of the TERC decision on the County Board/ County Attorney negotiated value for Case Nos 23C 0596 & 24C 0723. The County Assessor proposes to go to the value submitted to the County Attorney. During the Referee meeting we were informed that the value that was submitted to the County Attorney was not what was presented to Wal-Mart. The proposed value of \$8,046,995 reflects the change we submitted to the County Attorney."

Motion Kevin Barnhill and second by Mike Mackie to un-table Property Valuation Protest for Walmart. Motion Carried.

Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

Motion Kevin Barnhill and second by Mike Mackie to adjust value to \$9,881,835. Motion Carried.

Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

8.2. Evonik #96 (890085652)

Referee stated, "The property is still in litigation, Case No's 23C 0144 & 24C 0472. The County Assessor recommends going to the proposed value of \$20,801,700 due to information provided in the previous protest and a physical inspection done by the County Reviewer and Commercial Appraiser. The inspection revealed that bldg #738 was still in use but bldg #379 was adjusted to 80% depreciation. The other older buildings still carried the higher depreciation; just the additions had a lower depreciation. The proposed value reflects that change."

Motion Kevin Barnhill and second by Steve Kruger to un-table Property Valuation Protest for Evonik. Motion Carried.

Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

Motion Kevin Barnhill and second by Mike Mackie to adjust value to \$22,551,400. Motion Carried.

Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

9. Adjournment

Motion Kevin Barnhill and second by Steve Kruger to adjourn from the Board of Equalization meeting at 3:19 p.m. Motion Carried.

Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: 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 Tuesday, July 22, 2025 Washington County Board of Equalization.

Barbara Sullivan, Washington County Clerk
