



# Boone County Board Minutes



## **PUBLIC HEARING PROCEEDINGS 2021-2022 PROPERTY TAX REQUEST**

At the conclusion of the Budget Hearing and when all attendee testimony was concluded, Larry Temme, Chairman of the Boone County Board of Commissioners, called for a motion to open a public hearing on Thursday, August 26, 2021 at 9:26 A.M. in the Boone County Courthouse Commissioners Meeting Room in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Rutten to open said public hearing. Notice of the hearing was given in advance by publication in the Albion News and Boone County Tribune on August 18, 2021 and the convened hearing was open to the public.

Commissioners present for said public hearing were Jon Lindgren, Ben Rutten and Larry Temme. Chairman Temme read the notice for the record. Richard Martinsen, CPA, for Schmeits, Mueller & Martinsen, P.C., was present to answer property tax request questions. Jim Dickerson, Albion News, was present for the property tax request hearing. Chairman Temme noted that the Open Meeting Laws are posted and available to the public.

The public hearing was for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the 2021-2022 Boone County Final Tax Request in compliance with the provisions of State Statute 77-1601.02. The hearing was over the proposed tax request that was published in the Wednesday, August 18, 2021 issue of the Albion News and Boone County Tribune, Albion, Nebraska.

Richard Martinsen, CPA, for Schmeits, Mueller & Martinsen, P.C., prepared the budget documents for fiscal year 2021-2022. The County Board and those present for the hearing discussed with Martinsen the differences from last year's fiscal budget. Martinsen provided answers to questions asked with regard to the proposed tax request and publication. The proposed property tax request for 2021-2022 is \$3,903,659.00, which is different from the 2020-2021 property tax request of \$4,432,628.00, being a decrease of \$528,969.00 from prior fiscal year. The proposed tax rate for 2021 of 0.170066 is lower than the 2020 tax rate of 0.192076. The Governing Body of the County of Boone by a Board majority approval may exceed the 2.5% lid limitation by an additional 1% budget authority growth. The levy authority of 50 cents includes the County levy and all the entities such as Agricultural/Historical Societies, Fire Districts, etc. added together. The 2021 County valuation is \$2,295,383,268.00 compared to the 2020 valuation of \$2,307,751,527.00, a decrease of \$12,368,259.00.

Motion made by Temme, second by Rutten to close said public hearing at 9:29 A.M. Roll call vote: Yeas: Temme, Rutten and Lindgren. Nays: None. Motion carried.

The Board expressed their appreciation to the firm Schmeits, Mueller & Martinsen, P.C. for their assistance with the County Budget preparation throughout the years.

Sarah Robinson,  
Boone County Clerk